
FYI-104

New Mexico
Taxation and Revenue Department

FOR YOUR INFORMATION

Tax Information/Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico 87504-0630

NEW MEXICO WITHHOLDING TAX Effective January 1, 2013

NOTE: The January 25, 2013, revision is simply a finalization of previously estimated information. There is no revision of withholding tax rates or tables.

This publication contains general information on the New Mexico withholding tax, tables for the percentage method of withholding tax, and detailed "look-up" tables. Taxpayers should be aware that subsequent legislation, regulations, court decisions, revenue rulings, notices and announcements may affect the accuracy of its contents. Please contact the district tax office nearest you (see the last page of this publication) or check the department's web site at www.tax.newmexico.gov.

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GENERAL INFORMATION FOR NEW MEXICO WITHHOLDING TAX

New Mexico withholding tax is similar to federal withholding tax. It is based on an estimate of an employee's New Mexico income tax liability and is credited against the employee's actual income tax liability on the New Mexico personal income tax return.

Who Must Withhold

Every employer, including employers of some agricultural workers, who withholds a portion of an employee's wages for payment of federal income tax must withhold New Mexico income tax. There is a limited exception for certain nonresident employees. (See Note 2 below.)

"Employer" means a person doing business in New Mexico or deriving income from New Mexico sources who pays wages to an employee for services performed.

"Employee" means a New Mexico resident who performs services either within or without the state for an employer, or a nonresident of New Mexico who performs services within the state for an employer.

"Wages" means remuneration in cash or other form for services performed by an employee for an employer.

Notes: 1) Pension and annuity income of a New Mexico resident is subject to income tax in New Mexico, but New Mexico does not require payers to withhold state income tax on pensions and annuities unless the payee requests the payer of their retirement benefits to withhold state tax. To report withholding tax, a payer must be registered with the state under the Combined Reporting System (CRS).

2) Employers are not required to withhold New Mexico income tax from wages of nonresident employees working in New Mexico for 15 or fewer days during the calendar year.

3) Persons who are self-employed should not report withholding tax on their wages. Self-employed individuals should make estimated payments using the Form PIT-ES.

Amount to Withhold

Refer to the New Mexico State Wage Withholding Tables for the amount to withhold. Percentage method and look up tables are included in this publication. No withholding is required if the total withholding for an employee during any one month is less than one dollar. For New Mexico residents the employer is required to withhold New Mexico income tax from all wages of the employee regardless of the employee's work location. For nonresident employees, the employer is required to withhold New Mexico income tax only from wages the employee earns within the state. Refer to above definitions of "employer," "employee" and "wages" to determine if withholding tax is required.

Withholding on Gambling Winnings

Operators, including nonprofit entities, of gambling establishments (race-tracks, casinos, state lottery, bingo) must withhold 6% from winnings or submit information returns for state purposes if they are required to withhold or report for federal purposes. Operators must report and pay over the amount of state tax withheld from gambling winnings on the CRS-1 Form. Withholding is required for both residents and nonresidents.

Withholding Tax Reporting Forms

Every person who has withheld state tax during the year from wages, pensions, annuities or gambling winnings is required to file an annual statement of withholding on or before the last day of February for each employee, pen-

sion or annuity recipient, or gambling winner. New Mexico accepts the state copy of Federal Form W-2, W2-G, 1042-S, Foreign Person's U.S. Source Income Subject to Withholding and 1099R, a magnetic tape containing this information, or any substitute form acceptable to the Internal Revenue Service so long as it reflects the withholding's name, address and identification number, the recipient's name and social security number, and the amount of New Mexico income and withholding. If you, as an employer, have established a medical care savings account program for your employees, it is your responsibility to determine what amounts are exempt from taxation. Reduce the New Mexico taxable wages reported on Federal Form W-2 by amounts established by the employer (or account administrator) as exempt from income tax.

Annual Reconciliation

New Mexico withholding taxpayers may file Form RPD-41072, Annual Summary of Withholding Tax For CRS-1 Filers. The report is available for taxpayers use but is not required to be filed. This report will allow you to reconcile the total amounts shown as withheld on annual statements of withholding information returns furnished to withholdingees (Federal Forms W-2, W-2G or 1099R) with the total tax withheld and paid to New Mexico on return CRS-1. If you have underreported withholding on your CRS-1 returns, attach amended returns for the period(s) in which underreporting occurred and remit the difference. If you have overpaid withholding on your CRS-1 returns, attach Form RPD-41071, Application for Refund and amended returns for the period(s) in which overpayments occurred.

How and When To Report and Pay Withholding Taxes

You should report withholding, gross receipts and compensating taxes on the CRS-1 Form or file online at <https://efile.state.nm.us/uls2/Logon.aspx>. The CRS-1 Form and tax are due on the 25th of the month following the end of your reporting period. If the 25th falls on a Saturday, Sunday or legal holiday, the CRS-1 Form is due the next business day. We look at the postmark on the envelope to determine if the paper return was filed on time. A CRS-1 Form must be filed whether or not any tax is due. If no tax is due, file a "zero" report. Do not mail cash.

Taxpayers who need to file withholding information with the Department of Workforce Solutions and the Workers Compensation Administration may do so online at <https://efile.state.nm.us/uls/default.aspx>.

NOTE: Reporting withholding information to the Department of Workforce Solutions and the Workers Compensation Administration does not fulfill your obligation to report and pay withholding tax to the Taxation and Revenue Department. Taxpayers must still file and pay using one of the methods described in the above paragraph.

If you change your business name or address or need to cancel your CRS I.D. number, use the *Business Tax Registration Update Form* (ACD-31075) available from your local district office or online at www.tax.newmexico.gov. Your reporting obligation does not cease automatically when you stop doing business or paying wages. You must notify us to cancel your CRS I.D. number.

Child support withholding is NOT reported on the CRS-1 Form. For information about child support withholding contact the Human Services Department at 505-827-7200.

You can use either the percentage method for calculating state withholding tax or check the look-up tables. For both methods the same definitions, steps and procedures that apply in calculating federal income tax withholding apply to state withholding. If you use the cumulative method of withholding for federal withholding, you may use this same method for state withholding.

NEW MEXICO STATE WAGE WITHHOLDING TABLES

For pay periods beginning on or after January 1, 2013

NOTE: If you prefer to use the look-up table method to determine amounts to withhold, look-up tables are available in this publication

Percentage Method Withholding

Use these steps to figure the state tax to withhold using the percentage method:

Step 1. Multiply the number of exemption allowances the employee claims on federal Form W-4 (see "For Further Information" on the next page) by the allowance adjustment amount in the table below for the appropriate payroll period.

Step 2. Subtract that amount from the employee's taxable wage. The taxable wage for state purposes is the same as for federal tax purposes; that is, after deduction of nontaxable premiums or contributions to qualified employer-sponsored benefit plans.

Step 3. Determine the amount to withhold from the appropriate tax table based on the payroll period and on whether the employee is married or single.

Example: A single employee has taxable wages of \$500.00 weekly. This employee has claimed two (2) exemption allowances on federal Form W-4 (one personal allowance and the special withholding allowance). The state withholding tax would be figured as follows:

Table of Exemption Allowance Adjustments

1. Taxable weekly wage payment	\$500.00
2. Weekly allowance adjustment amount	\$75.00
3. Total allowances claimed	<u>2</u>
4. Line 2 times line 3, allowance adjustment	<u>\$150.00</u>
5. Wages less allowance adjustment (subtract line 4 from line 1)	\$350.00
6. Tax on first \$350, from Table 1, single person, from line "\$350 - \$542":	\$ 9.70
Total state withholding tax on weekly wage payment	\$ 9.70

PAYROLL PERIOD	ONE ALLOWANCE
Weekly	\$75.00
Biweekly	\$150.00
Semimonthly	\$162.50
Monthly	\$325.00
Quarterly	\$975.00
Semiannual	\$1,950.00
Annual	\$3,900.00
Daily or Miscellaneous (each day of payroll period)	\$15.00

Withholding from Irregular or Supplemental Wages or Fringe Benefits

The same method used for calculating federal withholding on irregular or supplemental wages should be used for state withholding. If you use the cumulative method of withholding for federal withholding, you may use this same method for state withholding. If you withhold from fringe benefits for federal purposes, you must also withhold from fringe benefits for state purposes using the same method used for calculating federal withholding. If the federal withholding is calculated using a flat percent, a flat 4.9 percent of the supplemental wage or fringe benefit amount should be withheld for state tax purposes.

NOTE: In the case of a married employee who has elected to be withheld at the higher single rate for federal purposes, the single rate for New Mexico state withholding purposes must also be used.

Special Situations

Generally, if an employee's withholding is correct for federal purposes, it will be correct for state income tax purposes, but there are certain situations in which an employee may be correctly withheld for federal purposes but under-withheld for state purposes:

1. If the employee claimed the special allowance for head-of-household filing status on Form W-4 Withholding Allowances Worksheet (line E).
2. If the employee increased W-4 allowances to offset expected federal tax credits such as the Child Tax Credit or credits for child or dependent care expenses.
3. If the employee requested that additional amounts be withheld for federal purposes (see federal Form W-4, line 6).

There are also situations where individuals may have income that is subject to federal taxation but exempt for New Mexico. In these situations New Mexico withholding on the exempt income would not be necessary. Examples of income exempt from New Mexico tax are:

1. Income of a Native American who is a member of a New Mexico federally recognized Indian nation, tribe or pueblo that was wholly earned on the lands of the reservation or pueblo of which the individual is an enrolled member while domiciled on that land, reservation or pueblo.
2. Income from active duty military service.

Please see "For Further Information" on the next page for specific instructions on how to eliminate New Mexico withholding on exempt income.

Employment may require some New Mexico residents to spend extensive time in another state with an income tax that is comparable to the New Mexico income tax. Residents of New Mexico are generally subject to New Mexico income tax on all of their income, but if that income is also taxed by another state New Mexico allows a credit for the other state's income tax on that income. The wages earned during an extensive period spent in another state may be subject to income tax, and therefore withholding tax, imposed by the other state as well as to New Mexico income tax and withholding tax. The New Mexico income tax on those wages will be reduced, possibly to zero, by the credit allowed for the income tax on the wages paid to the other state. New Mexico withholding tax can be reduced or eliminated on such wages. To reduce or eliminate withholding on such wages, taxpayers may increase the number of exemption allowances on their Form W-4 for New Mexico withholding tax.

Additional Withholding Amounts

Many employees request additional amounts be withheld for federal purposes (see Form W-4, line 6), but very few consider additional withholding for state purposes. The recommended level of additional withholding for state tax purposes is one-quarter (25%) of any additional federal withholding amount.

For Further Information

If employees express concern over the number of withholding allowances they have claimed, you may recommend that they obtain the following publications:

- Federal Internal Revenue Service Form W-4, Employee's Withholding Allowance Certificate. (New Mexico does not have a state equivalent of the federal W-4 form. Employees should complete a copy of the federal W-4 for New Mexico, writing "For New Mexico State Withholding Only" across the top in prominent letters. Keep the New Mexico W-4 in the employee's personnel file. The employee may choose a different number of allowances for state withholding than for federal withholding. This duplicate W-4 is not mandatory. It is a convenience for employer and employee. Employees who have income that is exempt from New Mexico tax (for example, Native Americans working and living on their tribal land; military members with income from active duty military service) should not have New Mexico tax withheld. Employees with exempt income should indicate "exempt" on line 7 of the federal W-4 form.)
- Federal Internal Revenue Service Publication 919, Is My Withholding Correct? (Call 1-800-829-3676 to order this publication.)

New Mexico State Wage Withholding Tax
Tables for Percentage Method of Withholding
(For wages paid on or after January 1, 2013)

TABLE 1 - If the Payroll Period with Respect to an Employee is WEEKLY
Exemption Adjustment = \$75.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$42 \$0

Over -	But not over -	of excess over -		
\$ 42	-	\$ 148	1.7%	\$ 42
\$ 148	-	\$ 254	\$ 1.80	+ 3.2% \$ 148
\$ 254	-	\$ 350	\$ 5.18	+ 4.7% \$ 254
\$ 350	-	\$ 542	\$ 9.70	+ 4.9% \$ 350
\$ 542	-	\$ 850	\$ 19.13	+ 4.9% \$ 542
\$ 850	-	\$ 1,292	\$ 34.20	+ 4.9% \$ 850
\$ 1,292	-	and over	\$ 55.88	+ 4.9% \$ 1,292

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$160 \$0

Over -	But not over -	of excess over -		
\$ 160	-	\$ 313	1.7%	\$ 160
\$ 313	-	\$ 467	\$ 2.62	+ 3.2% \$ 313
\$ 467	-	\$ 621	\$ 7.54	+ 4.7% \$ 467
\$ 621	-	\$ 929	\$ 14.77	+ 4.9% \$ 621
\$ 929	-	\$ 1,390	\$ 29.85	+ 4.9% \$ 929
\$ 1,390	-	\$ 2,083	\$ 52.46	+ 4.9% \$ 1,390
\$ 2,083	-	and over	\$ 86.38	+ 4.9% \$ 2,083

TABLE 2 - If the Payroll Period with Respect to an Employee is BIWEEKLY
Exemption Adjustment = \$150.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$85 \$0

Over -	But not over -	of excess over -		
\$ 85	-	\$ 296	1.7%	\$ 85
\$ 296	-	\$ 508	\$ 3.60	+ 3.2% \$ 296
\$ 508	-	\$ 700	\$ 10.37	+ 4.7% \$ 508
\$ 700	-	\$ 1,085	\$ 19.40	+ 4.9% \$ 700
\$ 1,085	-	\$ 1,700	\$ 38.25	+ 4.9% \$ 1,085
\$ 1,700	-	\$ 2,585	\$ 68.40	+ 4.9% \$ 1,700
\$ 2,585	-	and over	\$ 111.75	+ 4.9% \$ 2,585

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$319 \$0

Over -	But not over -	of excess over -		
\$ 319	-	\$ 627	1.7%	\$ 319
\$ 627	-	\$ 935	\$ 5.23	+ 3.2% \$ 627
\$ 935	-	\$ 1,242	\$ 15.08	+ 4.7% \$ 935
\$ 1,242	-	\$ 1,858	\$ 29.54	+ 4.9% \$ 1,242
\$ 1,858	-	\$ 2,781	\$ 59.69	+ 4.9% \$ 1,858
\$ 2,781	-	\$ 4,165	\$ 104.92	+ 4.9% \$ 2,781
\$ 4,165	-	and over	\$ 172.77	+ 4.9% \$ 4,165

TABLE 3 - If the Payroll Period with Respect to an Employee is SEMIMONTHLY
Exemption Adjustment = \$162.50 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$92 \$0

Over -	But not over -	of excess over -		
\$ 92	-	\$ 321	1.7%	\$ 92
\$ 321	-	\$ 550	\$ 3.90	+ 3.2% \$ 321
\$ 550	-	\$ 758	\$ 11.23	+ 4.7% \$ 550
\$ 758	-	\$ 1,175	\$ 21.02	+ 4.9% \$ 758
\$ 1,175	-	\$ 1,842	\$ 41.44	+ 4.9% \$ 1,175
\$ 1,842	-	\$ 2,800	\$ 74.10	+ 4.9% \$ 1,842
\$ 2,800	-	and over	\$ 121.06	+ 4.9% \$ 2,800

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$346 \$0

Over -	But not over -	of excess over -		
\$ 346	-	\$ 679	1.7%	\$ 346
\$ 679	-	\$ 1,013	\$ 5.67	+ 3.2% \$ 679
\$ 1,013	-	\$ 1,346	\$ 16.33	+ 4.7% \$ 1,013
\$ 1,346	-	\$ 2,013	\$ 32.00	+ 4.9% \$ 1,346
\$ 2,013	-	\$ 3,013	\$ 64.67	+ 4.9% \$ 2,013
\$ 3,013	-	\$ 4,513	\$ 113.67	+ 4.9% \$ 3,013
\$ 4,513	-	and over	\$ 187.17	+ 4.9% \$ 4,513

TABLE 4 - If the Payroll Period with Respect to an Employee is MONTHLY
Exemption Adjustment = \$325.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$183 \$0

Over -	But not over -	of excess over -		
\$ 183	-	\$ 642	1.7%	\$ 183
\$ 642	-	\$ 1,100	\$ 7.79	+ 3.2% \$ 642
\$ 1,100	-	\$ 1,517	\$ 22.46	+ 4.7% \$ 1,100
\$ 1,517	-	\$ 2,350	\$ 42.04	+ 4.9% \$ 1,517
\$ 2,350	-	\$ 3,683	\$ 82.88	+ 4.9% \$ 2,350
\$ 3,683	-	\$ 5,600	\$ 148.21	+ 4.9% \$ 3,683
\$ 5,600	-	and over	\$ 242.13	+ 4.9% \$ 5,600

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$692 \$0

Over -	But not over -	of excess over -		
\$ 692	-	\$ 1,358	1.7%	\$ 692
\$ 1,358	-	\$ 2,025	\$ 11.33	+ 3.2% \$ 1,358
\$ 2,025	-	\$ 2,692	\$ 32.67	+ 4.7% \$ 2,025
\$ 2,692	-	\$ 4,025	\$ 64.00	+ 4.9% \$ 2,692
\$ 4,025	-	\$ 6,025	\$ 129.33	+ 4.9% \$ 4,025
\$ 6,025	-	\$ 9,025	\$ 227.33	+ 4.9% \$ 6,025
\$ 9,025	-	and over	\$ 374.33	+ 4.9% \$ 9,025

New Mexico State Wage Withholding Tax
Tables for Percentage Method of Withholding
(For wages paid on or after January 1, 2013)

TABLE 5 - If the Payroll Period with Respect to an Employee is QUARTERLY
Exemption Adjustment = \$975.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$550 \$0

Over -	But not over -	of excess over -
\$ 550 -	\$ 1,925	1.7% \$ 550
\$ 1,925 -	\$ 3,300	\$ 23.38 + 3.2% \$ 1,925
\$ 3,300 -	\$ 4,550	\$ 67.38 + 4.7% \$ 3,300
\$ 4,550 -	\$ 7,050	\$ 126.13 + 4.9% \$ 4,550
\$ 7,050 -	\$ 11,050	\$ 248.63 + 4.9% \$ 7,050
\$ 11,050 -	\$ 16,800	\$ 444.63 + 4.9% \$ 11,050
\$ 16,800 -	and over	\$ 726.38 + 4.9% \$ 16,800

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$2,075 \$0

Over -	But not over -	of excess over -
\$ 2,075 -	\$ 4,075	1.7% \$ 2,075
\$ 4,075 -	\$ 6,075	\$ 40.00 + 3.2% \$ 4,075
\$ 6,075 -	\$ 8,075	\$ 98.00 + 4.7% \$ 6,075
\$ 8,075 -	\$ 12,075	\$ 192.00 + 4.9% \$ 8,075
\$ 12,075 -	\$ 18,075	\$ 388.00 + 4.9% \$ 12,075
\$ 18,075 -	\$ 27,075	\$ 682.00 + 4.9% \$ 18,075
\$ 27,075 -	and over	\$ 1,123.00 + 4.9% \$ 27,075

TABLE 6 - If the Payroll Period with Respect to an Employee is SEMIANNUAL

Exemption Adjustment = \$1,950.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$1,100 \$0

Over -	But not over -	of excess over -
\$ 1,100 -	\$ 3,850	1.7% \$ 1,100
\$ 3,850 -	\$ 6,600	\$ 46.75 + 3.2% \$ 3,850
\$ 6,600 -	\$ 9,100	\$ 134.75 + 4.7% \$ 6,600
\$ 9,100 -	\$ 14,100	\$ 252.25 + 4.9% \$ 9,100
\$ 14,100 -	\$ 22,100	\$ 497.25 + 4.9% \$ 14,100
\$ 22,100 -	\$ 33,600	\$ 889.25 + 4.9% \$ 22,100
\$ 33,600 -	and over	\$ 1,452.75 + 4.9% \$ 33,600

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$4,150 \$0

Over -	But not over -	of excess over -
\$ 4,150 -	\$ 8,150	1.7% \$ 4,150
\$ 8,150 -	\$ 12,150	\$ 68.00 + 3.2% \$ 8,150
\$ 12,150 -	\$ 16,150	\$ 196.00 + 4.7% \$ 12,150
\$ 16,150 -	\$ 24,150	\$ 384.00 + 4.9% \$ 16,150
\$ 24,150 -	\$ 36,150	\$ 776.00 + 4.9% \$ 24,150
\$ 36,150 -	\$ 54,150	\$ 1,364.00 + 4.9% \$ 36,150
\$ 54,150 -	and over	\$ 2,246.00 + 4.9% \$ 54,150

TABLE 7 - If the Payroll Period with Respect to an Employee is ANNUAL

Exemption Adjustment = \$3,900.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$2,200 \$0

Over -	But not over -	of excess over -
\$ 2,200 -	\$ 7,700	1.7% \$ 2,200
\$ 7,700 -	\$ 13,200	\$ 93.50 + 3.2% \$ 7,700
\$ 13,200 -	\$ 18,200	\$ 269.50 + 4.7% \$ 13,200
\$ 18,200 -	\$ 28,200	\$ 504.50 + 4.9% \$ 18,200
\$ 28,200 -	\$ 44,200	\$ 994.50 + 4.9% \$ 28,200
\$ 44,200 -	\$ 67,200	\$ 1,778.50 + 4.9% \$ 44,200
\$ 67,200 -	and over	\$ 2,905.50 + 4.9% \$ 67,200

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$8,300 \$0

Over -	But not over -	of excess over -
\$ 8,300 -	\$ 16,300	1.7% \$ 8,300
\$ 16,300 -	\$ 24,300	\$ 136.00 + 3.2% \$ 16,300
\$ 24,300 -	\$ 32,300	\$ 392.00 + 4.7% \$ 24,300
\$ 32,300 -	\$ 48,300	\$ 768.00 + 4.9% \$ 32,300
\$ 48,300 -	\$ 72,300	\$ 1,552.00 + 4.9% \$ 48,300
\$ 72,300 -	\$ 108,300	\$ 2,728.00 + 4.9% \$ 72,300
\$ 108,300 -	and over	\$ 4,492.00 + 4.9% \$ 108,300

TABLE 8 - If the Payroll Period with Respect to an Employee is DAILY or MISCELLANEOUS

Exemption Adjustment = \$15.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$8.50 \$0

Over -	But not over -	of excess over -
\$ 8.50 -	\$ 29.60	1.7% \$ 8.50
\$ 29.60 -	\$ 50.80	\$ 0.36 + 3.2% \$ 29.60
\$ 50.80 -	\$ 70.00	\$ 1.04 + 4.7% \$ 50.80
\$ 70.00 -	\$ 108.50	\$ 1.94 + 4.9% \$ 70.00
\$ 108.50 -	\$ 170.00	\$ 3.83 + 4.9% \$ 108.50
\$ 170.00 -	\$ 258.50	\$ 6.84 + 4.9% \$ 170.00
\$ 258.50 -	and over	\$ 11.18 + 4.9% \$ 258.50

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$31.90 \$0

Over -	But not over -	of excess over -
\$ 31.90 -	\$ 62.70	1.7% \$ 31.90
\$ 62.70 -	\$ 93.50	\$ 0.52 + 3.2% \$ 62.70
\$ 93.50 -	\$ 124.20	\$ 1.51 + 4.7% \$ 93.50
\$ 124.20 -	\$ 185.80	\$ 2.95 + 4.9% \$ 124.20
\$ 185.80 -	\$ 278.10	\$ 5.97 + 4.9% \$ 185.80
\$ 278.10 -	\$ 416.50	\$ 10.49 + 4.9% \$ 278.10
\$ 416.50 -	and over	\$ 17.28 + 4.9% \$ 416.50

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2013

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
288	292	6.90	3.90	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
292	296	7.10	4.10	1.70	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296	300	7.30	4.20	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	305	7.50	4.30	1.90	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
305	307	7.60	4.50	2.10	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307	311	7.80	4.60	2.20	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	315	8.00	4.70	2.30	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315	320	8.20	4.80	2.40	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	324	8.40	5.00	2.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	328	8.60	5.10	2.70	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
328	332	8.70	5.20	2.80	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332	336	8.90	5.40	2.90	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
336	340	9.10	5.60	3.10	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	344	9.30	5.80	3.20	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
344	348	9.50	6.00	3.30	1.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
348	352	9.70	6.20	3.50	1.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
352	356	9.90	6.40	3.60	1.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
356	360	10.10	6.60	3.70	1.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00
360	364	10.30	6.80	3.90	1.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
364	368	10.50	6.90	4.00	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00
368	373	10.70	7.10	4.10	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00
373	377	10.90	7.30	4.20	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00
377	381	11.10	7.50	4.40	2.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00
381	385	11.30	7.70	4.50	2.10	0.70	0.00	0.00	0.00	0.00	0.00	0.00
385	389	11.50	7.90	4.60	2.20	0.80	0.00	0.00	0.00	0.00	0.00	0.00
389	393	11.70	8.10	4.80	2.40	0.80	0.00	0.00	0.00	0.00	0.00	0.00
393	397	11.90	8.30	4.90	2.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00
397	401	12.10	8.50	5.00	2.60	1.00	0.00	0.00	0.00	0.00	0.00	0.00
401	405	12.30	8.70	5.20	2.80	1.00	0.00	0.00	0.00	0.00	0.00	0.00
405	409	12.50	8.90	5.30	2.90	1.10	0.00	0.00	0.00	0.00	0.00	0.00
409	413	12.70	9.10	5.50	3.00	1.20	0.00	0.00	0.00	0.00	0.00	0.00
413	417	12.90	9.20	5.70	3.20	1.20	0.00	0.00	0.00	0.00	0.00	0.00
417	422	13.10	9.40	5.90	3.30	1.30	0.00	0.00	0.00	0.00	0.00	0.00
422	426	13.30	9.60	6.10	3.40	1.40	0.10	0.00	0.00	0.00	0.00	0.00
426	430	13.50	9.80	6.30	3.50	1.50	0.20	0.00	0.00	0.00	0.00	0.00
430	434	13.70	10.00	6.50	3.70	1.50	0.20	0.00	0.00	0.00	0.00	0.00
434	438	13.90	10.20	6.70	3.80	1.60	0.30	0.00	0.00	0.00	0.00	0.00
438	442	14.10	10.40	6.90	3.90	1.70	0.40	0.00	0.00	0.00	0.00	0.00
442	446	14.30	10.60	7.10	4.10	1.70	0.50	0.00	0.00	0.00	0.00	0.00
446	450	14.50	10.80	7.30	4.20	1.80	0.50	0.00	0.00	0.00	0.00	0.00
450	454	14.70	11.00	7.50	4.30	1.90	0.60	0.00	0.00	0.00	0.00	0.00
454	458	14.90	11.20	7.60	4.50	2.10	0.70	0.00	0.00	0.00	0.00	0.00
458	462	15.10	11.40	7.80	4.60	2.20	0.70	0.00	0.00	0.00	0.00	0.00
462	466	15.30	11.60	8.00	4.70	2.30	0.80	0.00	0.00	0.00	0.00	0.00
466	471	15.50	11.80	8.20	4.90	2.50	0.90	0.00	0.00	0.00	0.00	0.00

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
471	475	15.70	12.00	8.40	5.00	2.60	0.90	0.00	0.00	0.00	0.00	0.00
475	479	15.90	12.20	8.60	5.10	2.70	1.00	0.00	0.00	0.00	0.00	0.00
479	483	16.10	12.40	8.80	5.30	2.80	1.10	0.00	0.00	0.00	0.00	0.00
483	487	16.30	12.60	9.00	5.50	3.00	1.10	0.00	0.00	0.00	0.00	0.00
487	491	16.50	12.80	9.20	5.70	3.10	1.20	0.00	0.00	0.00	0.00	0.00
491	495	16.70	13.00	9.40	5.80	3.20	1.30	0.00	0.00	0.00	0.00	0.00
495	506	17.10	13.40	9.70	6.20	3.50	1.40	0.10	0.00	0.00	0.00	0.00
506	516	17.60	13.90	10.20	6.70	3.80	1.60	0.30	0.00	0.00	0.00	0.00
516	526	18.10	14.40	10.70	7.20	4.10	1.80	0.50	0.00	0.00	0.00	0.00
526	536	18.60	14.90	11.20	7.60	4.50	2.10	0.70	0.00	0.00	0.00	0.00
536	547	19.10	15.40	11.70	8.10	4.80	2.40	0.80	0.00	0.00	0.00	0.00
547	557	19.60	15.90	12.20	8.60	5.10	2.70	1.00	0.00	0.00	0.00	0.00
557	567	20.10	16.40	12.70	9.10	5.60	3.00	1.20	0.00	0.00	0.00	0.00
567	577	20.60	16.90	13.20	9.60	6.00	3.40	1.40	0.10	0.00	0.00	0.00
577	587	21.10	17.40	13.70	10.10	6.50	3.70	1.50	0.30	0.00	0.00	0.00
587	598	21.60	17.90	14.20	10.60	7.00	4.00	1.70	0.40	0.00	0.00	0.00
598	608	22.10	18.40	14.70	11.10	7.50	4.30	1.90	0.60	0.00	0.00	0.00
608	618	22.60	18.90	15.20	11.60	8.00	4.70	2.30	0.80	0.00	0.00	0.00
618	628	23.10	19.40	15.70	12.10	8.40	5.00	2.60	0.90	0.00	0.00	0.00
628	638	23.60	19.90	16.20	12.60	8.90	5.40	2.90	1.10	0.00	0.00	0.00
638	649	24.10	20.40	16.70	13.10	9.40	5.90	3.30	1.30	0.00	0.00	0.00
649	659	24.60	20.90	17.20	13.60	9.90	6.30	3.60	1.50	0.20	0.00	0.00
659	669	25.10	21.40	17.70	14.10	10.40	6.80	3.90	1.60	0.40	0.00	0.00
669	679	25.60	21.90	18.20	14.60	10.90	7.30	4.20	1.80	0.50	0.00	0.00
679	689	26.10	22.40	18.70	15.10	11.40	7.80	4.60	2.20	0.70	0.00	0.00
689	700	26.60	22.90	19.20	15.60	11.90	8.30	4.90	2.50	0.90	0.00	0.00
700	710	27.10	23.40	19.70	16.10	12.40	8.70	5.20	2.80	1.10	0.00	0.00
710	720	27.60	23.90	20.20	16.60	12.90	9.20	5.70	3.10	1.20	0.00	0.00
720	730	28.10	24.40	20.70	17.10	13.40	9.70	6.20	3.50	1.40	0.10	0.00
730	740	28.60	24.90	21.20	17.60	13.90	10.20	6.70	3.80	1.60	0.30	0.00
740	751	29.10	25.40	21.70	18.10	14.40	10.70	7.10	4.10	1.80	0.50	0.00
751	761	29.60	25.90	22.20	18.60	14.90	11.20	7.60	4.40	2.00	0.70	0.00
761	771	30.10	26.40	22.70	19.10	15.40	11.70	8.10	4.80	2.40	0.80	0.00
771	781	30.60	26.90	23.20	19.60	15.90	12.20	8.60	5.10	2.70	1.00	0.00
781	791	31.10	27.40	23.70	20.10	16.40	12.70	9.10	5.50	3.00	1.20	0.00
791	802	31.60	27.90	24.20	20.60	16.90	13.20	9.50	6.00	3.40	1.30	0.10
802	803	31.90	28.20	24.50	20.80	17.20	13.50	9.80	6.30	3.50	1.40	0.20
803	813	32.20	28.50	24.80	21.10	17.50	13.80	10.10	6.60	3.70	1.50	0.30
813	824	32.70	29.00	25.30	21.60	18.00	14.30	10.60	7.00	4.10	1.70	0.40
824	834	33.20	29.50	25.80	22.10	18.50	14.80	11.10	7.50	4.40	2.00	0.60
834	844	33.70	30.00	26.30	22.60	19.00	15.30	11.60	8.00	4.70	2.30	0.80
844	854	34.20	30.50	26.80	23.10	19.50	15.80	12.10	8.50	5.00	2.60	1.00
854	864	34.70	31.00	27.30	23.60	20.00	16.30	12.60	9.00	5.40	3.00	1.10
864	875	35.20	31.50	27.80	24.10	20.50	16.80	13.10	9.40	5.90	3.30	1.30
875	885	35.70	32.00	28.30	24.60	21.00	17.30	13.60	9.90	6.40	3.60	1.50

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
885	895	36.20	32.50	28.80	25.10	21.50	17.80	14.10	10.40	6.90	3.90	1.70
895	905	36.70	33.00	29.30	25.60	22.00	18.30	14.60	10.90	7.40	4.30	1.90
905	915	37.20	33.50	29.80	26.10	22.50	18.80	15.10	11.40	7.80	4.60	2.20
915	926	37.70	34.00	30.30	26.60	23.00	19.30	15.60	11.90	8.30	4.90	2.50
926	936	38.20	34.50	30.80	27.10	23.50	19.80	16.10	12.40	8.80	5.30	2.80
936	946	38.70	35.00	31.30	27.60	24.00	20.30	16.60	12.90	9.30	5.70	3.20
946	956	39.20	35.50	31.80	28.10	24.50	20.80	17.10	13.40	9.80	6.20	3.50
956	966	39.70	36.00	32.30	28.60	25.00	21.30	17.60	13.90	10.30	6.70	3.80
966	977	40.20	36.50	32.80	29.10	25.50	21.80	18.10	14.40	10.80	7.20	4.20
977	987	40.70	37.00	33.30	29.60	26.00	22.30	18.60	14.90	11.30	7.70	4.50
987	997	41.20	37.50	33.80	30.10	26.50	22.80	19.10	15.40	11.80	8.10	4.80
997	1,007	41.70	38.00	34.30	30.60	27.00	23.30	19.60	15.90	12.30	8.60	5.10
1,007	1,017	42.20	38.50	34.80	31.10	27.50	23.80	20.10	16.40	12.80	9.10	5.60
1,017	1,028	42.70	39.00	35.30	31.60	28.00	24.30	20.60	16.90	13.30	9.60	6.10
1,028	1,038	43.20	39.50	35.80	32.10	28.50	24.80	21.10	17.40	13.80	10.10	6.50
1,038	1,048	43.70	40.00	36.30	32.60	29.00	25.30	21.60	17.90	14.30	10.60	7.00
1,048	1,058	44.20	40.50	36.80	33.10	29.50	25.80	22.10	18.40	14.80	11.10	7.50
1,058	1,068	44.70	41.00	37.30	33.60	30.00	26.30	22.60	18.90	15.30	11.60	8.00
1,068	1,079	45.20	41.50	37.80	34.10	30.50	26.80	23.10	19.40	15.80	12.10	8.50
1,079	1,089	45.70	42.00	38.30	34.60	31.00	27.30	23.60	19.90	16.30	12.60	8.90
1,089	1,099	46.20	42.50	38.80	35.10	31.50	27.80	24.10	20.40	16.80	13.10	9.40
1,099	1,109	46.70	43.00	39.30	35.60	32.00	28.30	24.60	20.90	17.30	13.60	9.90
1,109	1,120	47.20	43.50	39.80	36.10	32.50	28.80	25.10	21.40	17.80	14.10	10.40
1,120	1,130	47.70	44.00	40.30	36.60	33.00	29.30	25.60	21.90	18.30	14.60	10.90
1,130	1,140	48.20	44.50	40.80	37.10	33.50	29.80	26.10	22.40	18.80	15.10	11.40
1,140	1,150	48.70	45.00	41.30	37.60	34.00	30.30	26.60	22.90	19.30	15.60	11.90
1,150	1,160	49.20	45.50	41.80	38.10	34.50	30.80	27.10	23.40	19.80	16.10	12.40
1,160	1,171	49.70	46.00	42.30	38.60	35.00	31.30	27.60	23.90	20.30	16.60	12.90
1,171	1,181	50.20	46.50	42.80	39.10	35.50	31.80	28.10	24.40	20.80	17.10	13.40
1,181	1,191	50.70	47.00	43.30	39.60	36.00	32.30	28.60	24.90	21.30	17.60	13.90
1,191	1,201	51.20	47.50	43.80	40.10	36.50	32.80	29.10	25.40	21.80	18.10	14.40
1,201	1,211	51.70	48.00	44.30	40.60	37.00	33.30	29.60	25.90	22.30	18.60	14.90
1,211	1,222	52.20	48.50	44.80	41.10	37.50	33.80	30.10	26.40	22.80	19.10	15.40
1,222	1,232	52.70	49.00	45.30	41.60	38.00	34.30	30.60	26.90	23.30	19.60	15.90
1,232	1,242	53.20	49.50	45.80	42.10	38.50	34.80	31.10	27.40	23.80	20.10	16.40

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2013

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
427	431	6.30	3.90	2.00	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431	436	6.50	4.10	2.10	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
436	440	6.60	4.20	2.20	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	444	6.70	4.30	2.20	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444	448	6.90	4.50	2.30	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
448	453	7.00	4.60	2.40	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453	457	7.10	4.70	2.50	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457	461	7.30	4.90	2.50	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
461	465	7.40	5.00	2.60	1.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
465	470	7.50	5.10	2.70	1.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
470	474	7.70	5.30	2.90	1.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
474	478	7.90	5.40	3.00	1.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
478	482	8.10	5.60	3.20	1.60	0.40	0.00	0.00	0.00	0.00	0.00	0.00
482	487	8.30	5.70	3.30	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00
487	491	8.50	5.80	3.40	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00
491	495	8.70	6.00	3.60	1.80	0.60	0.00	0.00	0.00	0.00	0.00	0.00
495	499	8.90	6.10	3.70	1.90	0.60	0.00	0.00	0.00	0.00	0.00	0.00
499	504	9.10	6.20	3.80	2.00	0.70	0.00	0.00	0.00	0.00	0.00	0.00
504	508	9.30	6.40	4.00	2.10	0.80	0.00	0.00	0.00	0.00	0.00	0.00
508	512	9.50	6.50	4.10	2.10	0.90	0.00	0.00	0.00	0.00	0.00	0.00
512	516	9.70	6.60	4.20	2.20	0.90	0.00	0.00	0.00	0.00	0.00	0.00
516	521	9.90	6.80	4.40	2.30	1.00	0.00	0.00	0.00	0.00	0.00	0.00
521	525	10.10	6.90	4.50	2.30	1.10	0.00	0.00	0.00	0.00	0.00	0.00
525	529	10.30	7.10	4.70	2.40	1.10	0.00	0.00	0.00	0.00	0.00	0.00
529	533	10.50	7.20	4.80	2.50	1.20	0.00	0.00	0.00	0.00	0.00	0.00
533	538	10.70	7.30	4.90	2.60	1.30	0.00	0.00	0.00	0.00	0.00	0.00
538	542	10.90	7.50	5.10	2.70	1.40	0.10	0.00	0.00	0.00	0.00	0.00
542	546	11.10	7.60	5.20	2.80	1.40	0.20	0.00	0.00	0.00	0.00	0.00
546	550	11.30	7.80	5.30	2.90	1.50	0.20	0.00	0.00	0.00	0.00	0.00
550	555	11.50	8.00	5.50	3.10	1.60	0.30	0.00	0.00	0.00	0.00	0.00
555	559	11.80	8.20	5.60	3.20	1.70	0.40	0.00	0.00	0.00	0.00	0.00
559	564	12.00	8.40	5.80	3.40	1.70	0.50	0.00	0.00	0.00	0.00	0.00
564	568	12.20	8.60	5.90	3.50	1.80	0.50	0.00	0.00	0.00	0.00	0.00
568	572	12.30	8.80	6.00	3.60	1.90	0.60	0.00	0.00	0.00	0.00	0.00
572	576	12.50	9.00	6.10	3.70	1.90	0.70	0.00	0.00	0.00	0.00	0.00
576	580	12.70	9.20	6.30	3.90	2.00	0.70	0.00	0.00	0.00	0.00	0.00
580	584	12.90	9.40	6.40	4.00	2.10	0.80	0.00	0.00	0.00	0.00	0.00
584	588	13.10	9.60	6.50	4.10	2.10	0.90	0.00	0.00	0.00	0.00	0.00
588	592	13.30	9.80	6.70	4.30	2.20	0.90	0.00	0.00	0.00	0.00	0.00
592	596	13.50	10.00	6.80	4.40	2.30	1.00	0.00	0.00	0.00	0.00	0.00
596	600	13.70	10.20	6.90	4.50	2.40	1.10	0.00	0.00	0.00	0.00	0.00
600	604	13.90	10.40	7.10	4.70	2.40	1.20	0.00	0.00	0.00	0.00	0.00
604	608	14.10	10.60	7.20	4.80	2.50	1.20	0.00	0.00	0.00	0.00	0.00
608	612	14.30	10.70	7.30	4.90	2.60	1.30	0.00	0.00	0.00	0.00	0.00
612	617	14.50	10.90	7.50	5.10	2.70	1.40	0.10	0.00	0.00	0.00	0.00

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
617	621	14.70	11.10	7.60	5.20	2.80	1.40	0.20	0.00	0.00	0.00	0.00
621	625	14.80	11.30	7.80	5.30	2.90	1.50	0.20	0.00	0.00	0.00	0.00
625	629	15.00	11.50	8.00	5.40	3.00	1.60	0.30	0.00	0.00	0.00	0.00
629	633	15.20	11.70	8.20	5.60	3.20	1.60	0.40	0.00	0.00	0.00	0.00
633	637	15.40	11.90	8.40	5.70	3.30	1.70	0.40	0.00	0.00	0.00	0.00
637	641	15.60	12.10	8.60	5.80	3.40	1.80	0.50	0.00	0.00	0.00	0.00
641	645	15.80	12.30	8.80	6.00	3.60	1.80	0.60	0.00	0.00	0.00	0.00
645	649	16.00	12.50	8.90	6.10	3.70	1.90	0.60	0.00	0.00	0.00	0.00
649	653	16.20	12.70	9.10	6.20	3.80	2.00	0.70	0.00	0.00	0.00	0.00
653	657	16.40	12.90	9.30	6.40	4.00	2.10	0.80	0.00	0.00	0.00	0.00
657	661	16.60	13.00	9.50	6.50	4.10	2.10	0.80	0.00	0.00	0.00	0.00
661	666	16.80	13.20	9.70	6.60	4.20	2.20	0.90	0.00	0.00	0.00	0.00
666	670	17.00	13.40	9.90	6.80	4.40	2.30	1.00	0.00	0.00	0.00	0.00
670	674	17.20	13.60	10.10	6.90	4.50	2.30	1.10	0.00	0.00	0.00	0.00
674	678	17.40	13.80	10.30	7.00	4.60	2.40	1.10	0.00	0.00	0.00	0.00
678	682	17.60	14.00	10.50	7.10	4.70	2.50	1.20	0.00	0.00	0.00	0.00
682	686	17.80	14.20	10.70	7.30	4.90	2.50	1.30	0.00	0.00	0.00	0.00
686	690	18.00	14.40	10.90	7.40	5.00	2.60	1.30	0.10	0.00	0.00	0.00
690	694	18.20	14.60	11.10	7.50	5.10	2.70	1.40	0.10	0.00	0.00	0.00
694	698	18.40	14.80	11.20	7.70	5.30	2.90	1.50	0.20	0.00	0.00	0.00
698	702	18.60	15.00	11.40	7.90	5.40	3.00	1.50	0.30	0.00	0.00	0.00
702	706	18.80	15.20	11.60	8.10	5.50	3.10	1.60	0.30	0.00	0.00	0.00
706	710	19.00	15.40	11.80	8.30	5.70	3.30	1.70	0.40	0.00	0.00	0.00
710	715	19.20	15.60	12.00	8.50	5.80	3.40	1.70	0.50	0.00	0.00	0.00
715	719	19.40	15.80	12.20	8.70	5.90	3.50	1.80	0.50	0.00	0.00	0.00
719	723	19.60	16.00	12.40	8.90	6.10	3.70	1.90	0.60	0.00	0.00	0.00
723	727	19.80	16.20	12.60	9.10	6.20	3.80	2.00	0.70	0.00	0.00	0.00
727	731	20.00	16.40	12.80	9.30	6.30	3.90	2.00	0.80	0.00	0.00	0.00
731	735	20.20	16.60	13.00	9.40	6.40	4.00	2.10	0.80	0.00	0.00	0.00
735	739	20.40	16.80	13.20	9.60	6.60	4.20	2.20	0.90	0.00	0.00	0.00
739	743	20.60	17.00	13.40	9.80	6.70	4.30	2.20	1.00	0.00	0.00	0.00
743	747	20.80	17.20	13.50	10.00	6.80	4.40	2.30	1.00	0.00	0.00	0.00
747	751	21.00	17.40	13.70	10.20	7.00	4.60	2.40	1.10	0.00	0.00	0.00
751	755	21.20	17.60	13.90	10.40	7.10	4.70	2.40	1.20	0.00	0.00	0.00
755	759	21.40	17.80	14.10	10.60	7.20	4.80	2.50	1.20	0.00	0.00	0.00
759	764	21.60	18.00	14.30	10.80	7.40	5.00	2.60	1.30	0.00	0.00	0.00
764	768	21.80	18.20	14.50	11.00	7.50	5.10	2.70	1.40	0.10	0.00	0.00
768	772	22.00	18.40	14.70	11.20	7.60	5.20	2.80	1.40	0.20	0.00	0.00
772	776	22.20	18.60	14.90	11.40	7.80	5.30	2.90	1.50	0.20	0.00	0.00
776	780	22.40	18.80	15.10	11.60	8.00	5.50	3.10	1.60	0.30	0.00	0.00
780	784	22.60	19.00	15.30	11.70	8.20	5.60	3.20	1.70	0.40	0.00	0.00
784	788	22.80	19.20	15.50	11.90	8.40	5.70	3.30	1.70	0.40	0.00	0.00
788	792	23.00	19.40	15.70	12.10	8.60	5.90	3.50	1.80	0.50	0.00	0.00
792	796	23.20	19.60	15.90	12.30	8.80	6.00	3.60	1.90	0.60	0.00	0.00
796	800	23.40	19.80	16.10	12.50	9.00	6.10	3.70	1.90	0.70	0.00	0.00

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
800	804	23.60	20.00	16.30	12.70	9.20	6.30	3.90	2.00	0.70	0.00	0.00
804	808	23.80	20.20	16.50	12.90	9.40	6.40	4.00	2.10	0.80	0.00	0.00
808	812	24.00	20.40	16.70	13.10	9.60	6.50	4.10	2.10	0.90	0.00	0.00
812	817	24.20	20.60	16.90	13.30	9.80	6.70	4.30	2.20	0.90	0.00	0.00
817	821	24.40	20.80	17.10	13.50	10.00	6.80	4.40	2.30	1.00	0.00	0.00
821	825	24.60	21.00	17.30	13.70	10.10	6.90	4.50	2.30	1.10	0.00	0.00
825	829	24.80	21.20	17.50	13.90	10.30	7.00	4.60	2.40	1.10	0.00	0.00
829	833	25.00	21.40	17.70	14.10	10.50	7.20	4.80	2.50	1.20	0.00	0.00
833	837	25.20	21.60	17.90	14.20	10.70	7.30	4.90	2.60	1.30	0.00	0.00
837	841	25.40	21.80	18.10	14.40	10.90	7.40	5.00	2.60	1.30	0.10	0.00
841	845	25.60	22.00	18.30	14.60	11.10	7.60	5.20	2.80	1.40	0.10	0.00
845	849	25.80	22.20	18.50	14.80	11.30	7.80	5.30	2.90	1.50	0.20	0.00
849	853	26.00	22.40	18.70	15.00	11.50	8.00	5.40	3.00	1.60	0.30	0.00
853	857	26.20	22.60	18.90	15.20	11.70	8.20	5.60	3.20	1.60	0.40	0.00
857	861	26.40	22.80	19.10	15.40	11.90	8.30	5.70	3.30	1.70	0.40	0.00
861	863	26.60	22.90	19.20	15.60	12.00	8.50	5.80	3.40	1.70	0.50	0.00
863	873	26.90	23.20	19.50	15.80	12.30	8.80	6.00	3.60	1.80	0.60	0.00
873	883	27.40	23.70	20.00	16.30	12.80	9.20	6.30	3.90	2.00	0.70	0.00
883	894	27.90	24.20	20.50	16.80	13.20	9.70	6.60	4.20	2.20	0.90	0.00
894	904	28.40	24.70	21.00	17.30	13.70	10.20	6.90	4.50	2.40	1.10	0.00
904	914	28.90	25.20	21.50	17.80	14.20	10.70	7.30	4.90	2.50	1.30	0.00
914	924	29.40	25.70	22.00	18.30	14.70	11.20	7.60	5.20	2.80	1.40	0.20
924	934	29.90	26.20	22.50	18.80	15.20	11.60	8.10	5.50	3.10	1.60	0.30
934	945	30.40	26.70	23.00	19.30	15.70	12.10	8.60	5.90	3.50	1.80	0.50
945	955	30.90	27.20	23.50	19.80	16.20	12.60	9.10	6.20	3.80	2.00	0.70
955	965	31.40	27.70	24.00	20.30	16.70	13.10	9.50	6.50	4.10	2.10	0.90
965	975	31.90	28.20	24.50	20.80	17.20	13.60	10.00	6.80	4.40	2.30	1.00
975	985	32.40	28.70	25.00	21.30	17.70	14.00	10.50	7.20	4.80	2.50	1.20
985	996	32.90	29.20	25.50	21.80	18.20	14.50	11.00	7.50	5.10	2.70	1.40
996	1,006	33.40	29.70	26.00	22.30	18.70	15.00	11.50	7.90	5.40	3.00	1.60
1,006	1,016	33.90	30.20	26.50	22.80	19.20	15.50	11.90	8.40	5.70	3.30	1.70
1,016	1,026	34.40	30.70	27.00	23.30	19.70	16.00	12.40	8.90	6.10	3.70	1.90
1,026	1,037	34.90	31.20	27.50	23.80	20.20	16.50	12.90	9.40	6.40	4.00	2.10
1,037	1,047	35.40	31.70	28.00	24.30	20.70	17.00	13.40	9.90	6.70	4.30	2.20
1,047	1,057	35.90	32.20	28.50	24.80	21.20	17.50	13.90	10.30	7.00	4.60	2.40
1,057	1,067	36.40	32.70	29.00	25.30	21.70	18.00	14.30	10.80	7.40	5.00	2.60
1,067	1,077	36.90	33.20	29.50	25.80	22.20	18.50	14.80	11.30	7.80	5.30	2.90
1,077	1,088	37.40	33.70	30.00	26.30	22.70	19.00	15.30	11.80	8.30	5.60	3.20
1,088	1,098	37.90	34.20	30.50	26.80	23.20	19.50	15.80	12.30	8.70	6.00	3.60
1,098	1,108	38.40	34.70	31.00	27.30	23.70	20.00	16.30	12.70	9.20	6.30	3.90

Married Persons, Weekly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,108	1,118	38.90	35.20	31.50	27.80	24.20	20.50	16.80	13.20	9.70	6.60	4.20
1,118	1,128	39.40	35.70	32.00	28.30	24.70	21.00	17.30	13.70	10.20	6.90	4.50
1,128	1,139	39.90	36.20	32.50	28.80	25.20	21.50	17.80	14.20	10.60	7.30	4.90
1,139	1,149	40.40	36.70	33.00	29.30	25.70	22.00	18.30	14.70	11.10	7.60	5.20
1,149	1,159	40.90	37.20	33.50	29.90	26.20	22.50	18.80	15.10	11.60	8.10	5.50
1,159	1,169	41.40	37.70	34.00	30.40	26.70	23.00	19.30	15.60	12.10	8.60	5.80
1,169	1,179	41.90	38.20	34.50	30.90	27.20	23.50	19.80	16.10	12.60	9.00	6.20
1,179	1,190	42.40	38.70	35.00	31.40	27.70	24.00	20.30	16.60	13.00	9.50	6.50
1,190	1,200	42.90	39.20	35.50	31.90	28.20	24.50	20.80	17.10	13.50	10.00	6.80
1,200	1,210	43.40	39.70	36.00	32.40	28.70	25.00	21.30	17.60	14.00	10.50	7.10
1,210	1,220	43.90	40.20	36.50	32.90	29.20	25.50	21.80	18.10	14.50	11.00	7.50
1,220	1,230	44.40	40.70	37.00	33.40	29.70	26.00	22.30	18.60	15.00	11.40	7.90
1,230	1,241	44.90	41.20	37.50	33.90	30.20	26.50	22.80	19.10	15.50	11.90	8.40
1,241	1,251	45.40	41.70	38.00	34.40	30.70	27.00	23.30	19.60	16.00	12.40	8.90
1,251	1,261	45.90	42.20	38.50	34.90	31.20	27.50	23.80	20.10	16.50	12.90	9.40
1,261	1,271	46.40	42.70	39.00	35.40	31.70	28.00	24.30	20.60	17.00	13.40	9.80
1,271	1,281	46.90	43.20	39.50	35.90	32.20	28.50	24.80	21.10	17.50	13.80	10.30
1,281	1,292	47.40	43.70	40.00	36.40	32.70	29.00	25.30	21.60	18.00	14.30	10.80
1,292	1,302	47.90	44.20	40.50	36.90	33.20	29.50	25.80	22.10	18.50	14.80	11.30
1,302	1,312	48.40	44.70	41.00	37.40	33.70	30.00	26.30	22.60	19.00	15.30	11.80
1,312	1,322	48.90	45.20	41.50	37.90	34.20	30.50	26.80	23.10	19.50	15.80	12.20
1,322	1,325	49.20	45.50	41.80	38.20	34.50	30.80	27.10	23.50	19.80	16.10	12.50
1,325	1,335	49.50	45.80	42.10	38.50	34.80	31.10	27.40	23.80	20.10	16.40	12.80
1,335	1,345	50.00	46.30	42.60	39.00	35.30	31.60	27.90	24.30	20.60	16.90	13.30
1,345	1,355	50.50	46.80	43.10	39.50	35.80	32.10	28.40	24.80	21.10	17.40	13.80
1,355	1,365	51.00	47.30	43.60	40.00	36.30	32.60	28.90	25.30	21.60	17.90	14.30
1,365	1,376	51.50	47.80	44.10	40.50	36.80	33.10	29.40	25.80	22.10	18.40	14.70
1,376	1,386	52.00	48.30	44.60	41.00	37.30	33.60	29.90	26.30	22.60	18.90	15.20
1,386	1,396	52.50	48.80	45.10	41.50	37.80	34.10	30.40	26.80	23.10	19.40	15.70
1,396	1,406	53.00	49.30	45.60	42.00	38.30	34.60	30.90	27.30	23.60	19.90	16.20
1,406	1,416	53.50	49.80	46.10	42.50	38.80	35.10	31.40	27.80	24.10	20.40	16.70
1,416	1,427	54.00	50.30	46.60	43.00	39.30	35.60	31.90	28.30	24.60	20.90	17.20
1,427	1,437	54.50	50.80	47.10	43.50	39.80	36.10	32.40	28.80	25.10	21.40	17.70
1,437	1,447	55.00	51.30	47.60	44.00	40.30	36.60	32.90	29.30	25.60	21.90	18.20
1,447	1,457	55.50	51.80	48.10	44.50	40.80	37.10	33.40	29.80	26.10	22.40	18.70
1,457	1,467	56.00	52.30	48.60	45.00	41.30	37.60	33.90	30.30	26.60	22.90	19.20
1,467	1,478	56.50	52.80	49.10	45.50	41.80	38.10	34.40	30.80	27.10	23.40	19.70
1,478	1,488	57.00	53.30	49.60	46.00	42.30	38.60	34.90	31.30	27.60	23.90	20.20
1,488	1,498	57.50	53.80	50.10	46.50	42.80	39.10	35.40	31.80	28.10	24.40	20.70
1,498	1,508	58.00	54.30	50.60	47.00	43.30	39.60	35.90	32.30	28.60	24.90	21.20

1,508 and over
Use Percentage Method Tables

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2013

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
652	662	17.40	10.40	5.60	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
662	673	17.90	10.80	5.90	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
673	683	18.40	11.30	6.20	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
683	693	18.80	11.80	6.50	2.60	0.10	0.00	0.00	0.00	0.00	0.00	0.00
693	703	19.30	12.30	6.90	2.80	0.20	0.00	0.00	0.00	0.00	0.00	0.00
703	713	19.80	12.80	7.20	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00
713	724	20.30	13.20	7.50	3.10	0.60	0.00	0.00	0.00	0.00	0.00	0.00
724	734	20.80	13.70	7.80	3.30	0.80	0.00	0.00	0.00	0.00	0.00	0.00
734	744	21.30	14.20	8.20	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00
744	754	21.80	14.70	8.50	3.70	1.10	0.00	0.00	0.00	0.00	0.00	0.00
754	764	22.30	15.10	8.80	4.00	1.30	0.00	0.00	0.00	0.00	0.00	0.00
764	775	22.80	15.60	9.10	4.30	1.40	0.00	0.00	0.00	0.00	0.00	0.00
775	785	23.30	16.10	9.50	4.70	1.60	0.00	0.00	0.00	0.00	0.00	0.00
785	795	23.80	16.60	9.80	5.00	1.80	0.00	0.00	0.00	0.00	0.00	0.00
795	805	24.30	17.10	10.10	5.30	2.00	0.00	0.00	0.00	0.00	0.00	0.00
805	815	24.80	17.50	10.50	5.70	2.10	0.00	0.00	0.00	0.00	0.00	0.00
815	826	25.30	18.00	11.00	6.00	2.30	0.00	0.00	0.00	0.00	0.00	0.00
826	836	25.80	18.50	11.50	6.30	2.50	0.00	0.00	0.00	0.00	0.00	0.00
836	846	26.30	19.00	11.90	6.60	2.70	0.10	0.00	0.00	0.00	0.00	0.00
846	856	26.80	19.50	12.40	7.00	2.80	0.30	0.00	0.00	0.00	0.00	0.00
856	867	27.30	20.00	12.90	7.30	3.00	0.50	0.00	0.00	0.00	0.00	0.00
867	877	27.80	20.50	13.40	7.60	3.20	0.60	0.00	0.00	0.00	0.00	0.00
877	887	28.30	21.00	13.90	7.90	3.40	0.80	0.00	0.00	0.00	0.00	0.00
887	897	28.80	21.50	14.30	8.30	3.50	1.00	0.00	0.00	0.00	0.00	0.00
897	907	29.30	22.00	14.80	8.60	3.80	1.10	0.00	0.00	0.00	0.00	0.00
907	918	29.80	22.50	15.30	8.90	4.10	1.30	0.00	0.00	0.00	0.00	0.00
918	928	30.30	23.00	15.80	9.20	4.40	1.50	0.00	0.00	0.00	0.00	0.00
928	938	30.80	23.50	16.30	9.60	4.80	1.70	0.00	0.00	0.00	0.00	0.00
938	948	31.30	24.00	16.70	9.90	5.10	1.80	0.00	0.00	0.00	0.00	0.00
948	958	31.80	24.50	17.20	10.20	5.40	2.00	0.00	0.00	0.00	0.00	0.00
958	969	32.30	25.00	17.70	10.60	5.80	2.20	0.00	0.00	0.00	0.00	0.00
969	979	32.80	25.50	18.20	11.10	6.10	2.40	0.00	0.00	0.00	0.00	0.00
979	989	33.30	26.00	18.60	11.60	6.40	2.50	0.00	0.00	0.00	0.00	0.00
989	996	33.70	26.40	19.10	12.00	6.70	2.70	0.10	0.00	0.00	0.00	0.00
996	1,016	34.40	27.10	19.70	12.70	7.10	2.90	0.40	0.00	0.00	0.00	0.00
1,016	1,037	35.40	28.10	20.70	13.60	7.80	3.30	0.70	0.00	0.00	0.00	0.00
1,037	1,057	36.40	29.10	21.70	14.60	8.40	3.60	1.10	0.00	0.00	0.00	0.00
1,057	1,078	37.40	30.10	22.70	15.50	9.10	4.30	1.40	0.00	0.00	0.00	0.00
1,078	1,098	38.40	31.10	23.70	16.50	9.70	4.90	1.80	0.00	0.00	0.00	0.00
1,098	1,118	39.40	32.10	24.70	17.40	10.40	5.60	2.10	0.00	0.00	0.00	0.00
1,118	1,139	40.40	33.10	25.70	18.40	11.40	6.20	2.40	0.00	0.00	0.00	0.00
1,139	1,159	41.40	34.10	26.70	19.40	12.30	6.90	2.80	0.20	0.00	0.00	0.00
1,159	1,180	42.40	35.10	27.70	20.40	13.30	7.50	3.10	0.60	0.00	0.00	0.00
1,180	1,200	43.40	36.10	28.70	21.40	14.20	8.20	3.50	0.90	0.00	0.00	0.00
1,200	1,221	44.40	37.10	29.70	22.40	15.20	8.90	4.10	1.30	0.00	0.00	0.00

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,221	1,241	45.40	38.10	30.70	23.40	16.20	9.50	4.70	1.60	0.00	0.00	0.00
1,241	1,261	46.40	39.10	31.70	24.40	17.10	10.20	5.40	2.00	0.00	0.00	0.00
1,261	1,282	47.40	40.10	32.70	25.40	18.10	11.00	6.00	2.30	0.00	0.00	0.00
1,282	1,302	48.40	41.10	33.70	26.40	19.00	12.00	6.70	2.70	0.10	0.00	0.00
1,302	1,323	49.40	42.10	34.70	27.40	20.00	12.90	7.30	3.00	0.50	0.00	0.00
1,323	1,343	50.40	43.10	35.70	28.40	21.00	13.90	8.00	3.40	0.80	0.00	0.00
1,343	1,363	51.40	44.10	36.70	29.40	22.00	14.90	8.60	3.80	1.20	0.00	0.00
1,363	1,384	52.40	45.10	37.70	30.40	23.00	15.80	9.30	4.50	1.50	0.00	0.00
1,384	1,404	53.40	46.10	38.70	31.40	24.00	16.80	9.90	5.10	1.90	0.00	0.00
1,404	1,425	54.40	47.10	39.70	32.40	25.00	17.70	10.70	5.80	2.20	0.00	0.00
1,425	1,445	55.40	48.10	40.70	33.40	26.00	18.70	11.60	6.40	2.60	0.00	0.00
1,445	1,465	56.40	49.10	41.70	34.40	27.00	19.70	12.60	7.10	2.90	0.40	0.00
1,465	1,486	57.40	50.10	42.70	35.40	28.00	20.70	13.60	7.70	3.20	0.70	0.00
1,486	1,506	58.40	51.10	43.70	36.40	29.00	21.70	14.50	8.40	3.60	1.00	0.00
1,506	1,527	59.40	52.10	44.70	37.40	30.00	22.70	15.50	9.00	4.20	1.40	0.00
1,527	1,547	60.40	53.10	45.70	38.40	31.00	23.70	16.40	9.70	4.90	1.70	0.00
1,547	1,567	61.40	54.10	46.70	39.40	32.00	24.70	17.40	10.40	5.60	2.10	0.00
1,567	1,588	62.40	55.10	47.70	40.40	33.00	25.70	18.40	11.30	6.20	2.40	0.00
1,588	1,608	63.40	56.10	48.70	41.40	34.00	26.70	19.30	12.30	6.90	2.80	0.20
1,608	1,611	64.00	56.60	49.30	41.90	34.60	27.20	19.90	12.80	7.20	3.00	0.40
1,611	1,632	64.60	57.20	49.90	42.50	35.20	27.80	20.50	13.40	7.60	3.20	0.60
1,632	1,652	65.60	58.20	50.90	43.50	36.20	28.80	21.50	14.30	8.30	3.50	1.00
1,652	1,673	66.60	59.20	51.90	44.50	37.20	29.80	22.50	15.30	8.90	4.10	1.30
1,673	1,693	67.60	60.20	52.90	45.50	38.20	30.80	23.50	16.30	9.60	4.80	1.70
1,693	1,713	68.60	61.20	53.90	46.50	39.20	31.80	24.50	17.20	10.20	5.40	2.00
1,713	1,734	69.60	62.20	54.90	47.50	40.20	32.80	25.50	18.20	11.10	6.10	2.40
1,734	1,754	70.60	63.20	55.90	48.50	41.20	33.80	26.50	19.10	12.10	6.70	2.70
1,754	1,775	71.60	64.20	56.90	49.50	42.20	34.80	27.50	20.10	13.00	7.40	3.10
1,775	1,795	72.60	65.20	57.90	50.50	43.20	35.80	28.50	21.10	14.00	8.00	3.40
1,795	1,815	73.60	66.20	58.90	51.50	44.20	36.80	29.50	22.10	15.00	8.70	3.90
1,815	1,836	74.60	67.20	59.90	52.50	45.20	37.80	30.50	23.10	15.90	9.30	4.50
1,836	1,856	75.60	68.20	60.90	53.50	46.20	38.80	31.50	24.10	16.90	10.00	5.20
1,856	1,877	76.60	69.20	61.90	54.50	47.20	39.80	32.50	25.10	17.80	10.80	5.90
1,877	1,897	77.60	70.20	62.90	55.50	48.20	40.80	33.50	26.10	18.80	11.70	6.50
1,897	1,918	78.60	71.20	63.90	56.50	49.20	41.80	34.50	27.10	19.80	12.70	7.20
1,918	1,938	79.60	72.20	64.90	57.50	50.20	42.80	35.50	28.10	20.80	13.70	7.80
1,938	1,958	80.60	73.20	65.90	58.50	51.20	43.80	36.50	29.10	21.80	14.60	8.50
1,958	1,979	81.60	74.20	66.90	59.50	52.20	44.80	37.50	30.10	22.80	15.60	9.10
1,979	1,999	82.60	75.20	67.90	60.50	53.20	45.80	38.50	31.10	23.80	16.50	9.80
1,999	2,020	83.60	76.20	68.90	61.50	54.20	46.80	39.50	32.10	24.80	17.50	10.40
2,020	2,040	84.60	77.20	69.90	62.50	55.20	47.80	40.50	33.10	25.80	18.50	11.40
2,040	2,060	85.60	78.20	70.90	63.50	56.20	48.80	41.50	34.10	26.80	19.40	12.40
2,060	2,081	86.60	79.20	71.90	64.50	57.20	49.80	42.50	35.10	27.80	20.40	13.30
2,081	2,101	87.60	80.20	72.90	65.50	58.20	50.80	43.50	36.10	28.80	21.40	14.30
2,101	2,122	88.60	81.20	73.90	66.50	59.20	51.80	44.50	37.10	29.80	22.40	15.20

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,122	2,142	89.60	82.20	74.90	67.50	60.20	52.80	45.50	38.10	30.80	23.40	16.20
2,142	2,162	90.60	83.20	75.90	68.50	61.20	53.80	46.50	39.10	31.80	24.40	17.20
2,162	2,183	91.60	84.20	76.90	69.50	62.20	54.80	47.50	40.10	32.80	25.40	18.10
2,183	2,203	92.60	85.20	77.90	70.50	63.20	55.80	48.50	41.10	33.80	26.40	19.10
2,203	2,224	93.60	86.20	78.90	71.50	64.20	56.80	49.50	42.10	34.80	27.40	20.10
2,224	2,244	94.60	87.20	79.90	72.50	65.20	57.80	50.50	43.10	35.80	28.40	21.10
2,244	2,264	95.60	88.20	80.90	73.50	66.20	58.80	51.50	44.10	36.80	29.40	22.10
2,264	2,285	96.60	89.20	81.90	74.50	67.20	59.80	52.50	45.10	37.80	30.40	23.10
2,285	2,305	97.60	90.20	82.90	75.50	68.20	60.80	53.50	46.10	38.80	31.40	24.10
2,305	2,326	98.60	91.20	83.90	76.50	69.20	61.80	54.50	47.10	39.80	32.40	25.10
2,326	2,346	99.60	92.20	84.90	77.50	70.20	62.80	55.50	48.10	40.80	33.40	26.10
2,346	2,367	100.60	93.20	85.90	78.50	71.20	63.80	56.50	49.10	41.80	34.40	27.10
2,367	2,387	101.60	94.20	86.90	79.50	72.20	64.80	57.50	50.10	42.80	35.40	28.10
2,387	2,407	102.60	95.20	87.90	80.50	73.20	65.80	58.50	51.10	43.80	36.40	29.10
2,407	2,428	103.60	96.20	88.90	81.50	74.20	66.80	59.50	52.10	44.80	37.40	30.10

2,428 and over

Use Percentage Method Tables

Married Persons, Biweekly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	333	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
333	362	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
362	392	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
392	421	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
421	450	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	480	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	509	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
509	539	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
539	568	4.00	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
568	598	4.50	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
598	598	4.70	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
598	613	4.90	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
613	629	5.10	2.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
629	644	5.50	2.80	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
644	660	6.00	3.10	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	676	6.50	3.40	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
676	691	7.00	3.60	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
691	707	7.50	3.90	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
707	723	8.00	4.20	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
723	738	8.50	4.40	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
738	754	9.00	4.70	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
754	769	9.50	5.00	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
769	785	10.00	5.20	2.70	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
785	801	10.50	5.70	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
801	816	11.00	6.20	3.20	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
816	832	11.50	6.70	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
832	848	12.00	7.20	3.70	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
848	863	12.50	7.70	4.00	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
863	879	13.00	8.20	4.30	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
879	894	13.50	8.70	4.50	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
894	905	14.00	9.20	4.80	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
905	916	14.30	9.50	5.00	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
916	926	14.60	9.80	5.10	2.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926	937	15.00	10.20	5.40	2.80	0.20	0.00	0.00	0.00	0.00	0.00	0.00
937	948	15.40	10.50	5.70	2.90	0.40	0.00	0.00	0.00	0.00	0.00	0.00
948	958	15.90	10.90	6.10	3.10	0.60	0.00	0.00	0.00	0.00	0.00	0.00
958	969	16.40	11.20	6.40	3.30	0.80	0.00	0.00	0.00	0.00	0.00	0.00
969	980	16.90	11.50	6.70	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00
980	990	17.40	11.90	7.10	3.70	1.10	0.00	0.00	0.00	0.00	0.00	0.00
990	1,001	17.90	12.20	7.40	3.80	1.30	0.00	0.00	0.00	0.00	0.00	0.00
1,001	1,012	18.40	12.60	7.80	4.00	1.50	0.00	0.00	0.00	0.00	0.00	0.00
1,012	1,022	18.90	12.90	8.10	4.20	1.70	0.00	0.00	0.00	0.00	0.00	0.00
1,022	1,033	19.40	13.20	8.40	4.40	1.80	0.00	0.00	0.00	0.00	0.00	0.00
1,033	1,044	19.90	13.60	8.80	4.60	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,044	1,054	20.40	13.90	9.10	4.80	2.20	0.00	0.00	0.00	0.00	0.00	0.00
1,054	1,065	20.90	14.30	9.50	4.90	2.40	0.00	0.00	0.00	0.00	0.00	0.00
1,065	1,075	21.40	14.60	9.80	5.10	2.60	0.00	0.00	0.00	0.00	0.00	0.00
1,075	1,086	21.90	15.00	10.20	5.40	2.70	0.20	0.00	0.00	0.00	0.00	0.00
1,086	1,097	22.40	15.40	10.50	5.70	2.90	0.40	0.00	0.00	0.00	0.00	0.00
1,097	1,107	22.90	15.90	10.80	6.00	3.10	0.60	0.00	0.00	0.00	0.00	0.00

Married Persons, Biweekly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,107	1,118	23.40	16.40	11.20	6.40	3.30	0.70	0.00	0.00	0.00	0.00	0.00
1,118	1,129	23.90	16.90	11.50	6.70	3.50	0.90	0.00	0.00	0.00	0.00	0.00
1,129	1,139	24.40	17.40	11.90	7.10	3.60	1.10	0.00	0.00	0.00	0.00	0.00
1,139	1,150	24.90	17.90	12.20	7.40	3.80	1.30	0.00	0.00	0.00	0.00	0.00
1,150	1,161	25.40	18.40	12.50	7.70	4.00	1.50	0.00	0.00	0.00	0.00	0.00
1,161	1,171	25.90	18.90	12.90	8.10	4.20	1.60	0.00	0.00	0.00	0.00	0.00
1,171	1,182	26.40	19.40	13.20	8.40	4.40	1.80	0.00	0.00	0.00	0.00	0.00
1,182	1,192	26.90	19.90	13.60	8.80	4.60	2.00	0.00	0.00	0.00	0.00	0.00
1,192	1,203	27.40	20.40	13.90	9.10	4.70	2.20	0.00	0.00	0.00	0.00	0.00
1,203	1,213	27.90	20.90	14.20	9.40	4.90	2.40	0.00	0.00	0.00	0.00	0.00
1,213	1,223	28.40	21.30	14.50	9.70	5.10	2.50	0.00	0.00	0.00	0.00	0.00
1,223	1,233	28.90	21.80	14.90	10.10	5.30	2.70	0.20	0.00	0.00	0.00	0.00
1,233	1,244	29.40	22.30	15.30	10.40	5.60	2.90	0.30	0.00	0.00	0.00	0.00
1,244	1,254	29.80	22.80	15.70	10.70	5.90	3.00	0.50	0.00	0.00	0.00	0.00
1,254	1,264	30.30	23.30	16.20	11.10	6.30	3.20	0.70	0.00	0.00	0.00	0.00
1,264	1,274	30.80	23.70	16.70	11.40	6.60	3.40	0.80	0.00	0.00	0.00	0.00
1,274	1,284	31.30	24.20	17.20	11.70	6.90	3.60	1.00	0.00	0.00	0.00	0.00
1,284	1,295	31.80	24.70	17.70	12.00	7.20	3.70	1.20	0.00	0.00	0.00	0.00
1,295	1,305	32.30	25.20	18.10	12.40	7.60	3.90	1.40	0.00	0.00	0.00	0.00
1,305	1,315	32.80	25.70	18.60	12.70	7.90	4.10	1.50	0.00	0.00	0.00	0.00
1,315	1,325	33.30	26.10	19.10	13.00	8.20	4.30	1.70	0.00	0.00	0.00	0.00
1,325	1,335	33.80	26.60	19.60	13.30	8.50	4.40	1.90	0.00	0.00	0.00	0.00
1,335	1,346	34.30	27.10	20.10	13.70	8.90	4.60	2.10	0.00	0.00	0.00	0.00
1,346	1,356	34.80	27.60	20.50	14.00	9.20	4.80	2.20	0.00	0.00	0.00	0.00
1,356	1,366	35.30	28.10	21.00	14.30	9.50	5.00	2.40	0.00	0.00	0.00	0.00
1,366	1,376	35.80	28.50	21.50	14.60	9.80	5.10	2.60	0.00	0.00	0.00	0.00
1,376	1,386	36.30	29.00	22.00	15.00	10.20	5.40	2.80	0.20	0.00	0.00	0.00
1,386	1,397	36.80	29.50	22.50	15.40	10.50	5.70	2.90	0.40	0.00	0.00	0.00
1,397	1,407	37.30	30.00	22.90	15.90	10.80	6.00	3.10	0.60	0.00	0.00	0.00
1,407	1,417	37.80	30.50	23.40	16.40	11.10	6.30	3.30	0.70	0.00	0.00	0.00
1,417	1,427	38.30	31.00	23.90	16.80	11.50	6.70	3.40	0.90	0.00	0.00	0.00
1,427	1,437	38.80	31.50	24.40	17.30	11.80	7.00	3.60	1.10	0.00	0.00	0.00
1,437	1,448	39.30	32.00	24.90	17.80	12.10	7.30	3.80	1.20	0.00	0.00	0.00
1,448	1,458	39.80	32.50	25.30	18.30	12.50	7.70	4.00	1.40	0.00	0.00	0.00
1,458	1,468	40.30	33.00	25.80	18.80	12.80	8.00	4.10	1.60	0.00	0.00	0.00
1,468	1,478	40.80	33.50	26.30	19.20	13.10	8.30	4.30	1.80	0.00	0.00	0.00
1,478	1,488	41.30	34.00	26.80	19.70	13.40	8.60	4.50	1.90	0.00	0.00	0.00
1,488	1,499	41.80	34.50	27.20	20.20	13.80	9.00	4.70	2.10	0.00	0.00	0.00
1,499	1,509	42.30	35.00	27.70	20.70	14.10	9.30	4.80	2.30	0.00	0.00	0.00
1,509	1,519	42.80	35.50	28.20	21.20	14.40	9.60	5.00	2.50	0.00	0.00	0.00
1,519	1,529	43.30	36.00	28.70	21.60	14.70	9.90	5.20	2.60	0.10	0.00	0.00
1,529	1,539	43.80	36.50	29.20	22.10	15.10	10.30	5.50	2.80	0.30	0.00	0.00
1,539	1,550	44.30	37.00	29.60	22.60	15.50	10.60	5.80	3.00	0.40	0.00	0.00
1,550	1,560	44.80	37.50	30.10	23.10	16.00	10.90	6.10	3.20	0.60	0.00	0.00
1,560	1,570	45.30	38.00	30.60	23.60	16.50	11.20	6.40	3.30	0.80	0.00	0.00
1,570	1,580	45.80	38.50	31.10	24.00	17.00	11.60	6.80	3.50	1.00	0.00	0.00
1,580	1,590	46.30	39.00	31.60	24.50	17.50	11.90	7.10	3.70	1.10	0.00	0.00
1,590	1,601	46.80	39.50	32.10	25.00	17.90	12.20	7.40	3.80	1.30	0.00	0.00
1,601	1,611	47.30	40.00	32.60	25.50	18.40	12.60	7.80	4.00	1.50	0.00	0.00
1,611	1,621	47.80	40.50	33.10	26.00	18.90	12.90	8.10	4.20	1.60	0.00	0.00

Married Persons, Biweekly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,621	1,631	48.30	41.00	33.60	26.40	19.40	13.20	8.40	4.40	1.80	0.00	0.00
1,631	1,641	48.80	41.50	34.10	26.90	19.90	13.50	8.70	4.50	2.00	0.00	0.00
1,641	1,652	49.30	42.00	34.60	27.40	20.30	13.90	9.10	4.70	2.20	0.00	0.00
1,652	1,662	49.80	42.50	35.10	27.90	20.80	14.20	9.40	4.90	2.30	0.00	0.00
1,662	1,672	50.30	43.00	35.60	28.40	21.30	14.50	9.70	5.10	2.50	0.00	0.00
1,672	1,682	50.80	43.50	36.10	28.80	21.80	14.80	10.00	5.20	2.70	0.10	0.00
1,682	1,692	51.30	44.00	36.60	29.30	22.30	15.20	10.40	5.60	2.90	0.30	0.00
1,692	1,703	51.80	44.50	37.10	29.80	22.70	15.70	10.70	5.90	3.00	0.50	0.00
1,703	1,713	52.30	45.00	37.60	30.30	23.20	16.20	11.00	6.20	3.20	0.70	0.00
1,713	1,723	52.80	45.50	38.10	30.80	23.70	16.60	11.30	6.50	3.40	0.80	0.00
1,723	1,733	53.30	46.00	38.60	31.30	24.20	17.10	11.70	6.90	3.60	1.00	0.00
1,733	1,744	53.80	46.50	39.10	31.80	24.70	17.60	12.00	7.20	3.70	1.20	0.00
1,744	1,754	54.30	47.00	39.60	32.30	25.10	18.10	12.30	7.50	3.90	1.30	0.00
1,754	1,764	54.80	47.50	40.10	32.80	25.60	18.60	12.70	7.90	4.10	1.50	0.00
1,764	1,774	55.30	48.00	40.60	33.30	26.10	19.00	13.00	8.20	4.20	1.70	0.00
1,774	1,784	55.80	48.50	41.10	33.80	26.60	19.50	13.30	8.50	4.40	1.90	0.00
1,784	1,795	56.30	49.00	41.60	34.30	27.10	20.00	13.60	8.80	4.60	2.00	0.00
1,795	1,805	56.80	49.50	42.10	34.80	27.50	20.50	14.00	9.20	4.80	2.20	0.00
1,805	1,815	57.30	50.00	42.60	35.30	28.00	21.00	14.30	9.50	4.90	2.40	0.00
1,815	1,825	57.80	50.50	43.10	35.80	28.50	21.40	14.60	9.80	5.10	2.60	0.00
1,825	1,828	58.20	50.80	43.50	36.10	28.80	21.80	14.80	10.00	5.20	2.70	0.10
1,828	1,849	58.80	51.40	44.10	36.70	29.40	22.30	15.30	10.40	5.60	2.90	0.30
1,849	1,869	59.70	52.40	45.10	37.70	30.40	23.30	16.20	11.10	6.30	3.20	0.70
1,869	1,890	60.70	53.40	46.10	38.70	31.40	24.20	17.20	11.70	6.90	3.60	1.00
1,890	1,910	61.70	54.40	47.10	39.70	32.40	25.20	18.10	12.40	7.60	3.90	1.40
1,910	1,930	62.70	55.40	48.10	40.70	33.40	26.10	19.10	13.00	8.20	4.30	1.70
1,930	1,951	63.70	56.40	49.10	41.70	34.40	27.10	20.10	13.70	8.90	4.60	2.10
1,951	1,971	64.70	57.40	50.10	42.70	35.40	28.10	21.00	14.30	9.50	5.00	2.40
1,971	1,992	65.70	58.40	51.10	43.70	36.40	29.00	22.00	15.00	10.20	5.40	2.80
1,992	2,012	66.70	59.40	52.10	44.70	37.40	30.00	22.90	15.90	10.80	6.00	3.10
2,012	2,032	67.70	60.40	53.10	45.70	38.40	31.00	23.90	16.80	11.50	6.70	3.40
2,032	2,053	68.70	61.40	54.10	46.70	39.40	32.00	24.90	17.80	12.10	7.30	3.80
2,053	2,073	69.70	62.40	55.10	47.70	40.40	33.00	25.80	18.80	12.80	8.00	4.10
2,073	2,094	70.70	63.40	56.10	48.70	41.40	34.00	26.80	19.70	13.40	8.60	4.50
2,094	2,114	71.70	64.40	57.10	49.70	42.40	35.00	27.70	20.70	14.10	9.30	4.80
2,114	2,134	72.70	65.40	58.10	50.70	43.40	36.00	28.70	21.60	14.70	9.90	5.20
2,134	2,155	73.70	66.40	59.10	51.70	44.40	37.00	29.70	22.60	15.50	10.60	5.80
2,155	2,175	74.70	67.40	60.00	52.70	45.40	38.00	30.70	23.60	16.50	11.20	6.40
2,175	2,196	75.70	68.40	61.00	53.70	46.40	39.00	31.70	24.50	17.50	11.90	7.10
2,196	2,216	76.70	69.40	62.00	54.70	47.40	40.00	32.70	25.50	18.40	12.60	7.80
2,216	2,236	77.70	70.40	63.00	55.70	48.40	41.00	33.70	26.40	19.40	13.20	8.40
2,236	2,257	78.70	71.40	64.00	56.70	49.40	42.00	34.70	27.40	20.30	13.90	9.10
2,257	2,277	79.70	72.40	65.00	57.70	50.40	43.00	35.70	28.40	21.30	14.50	9.70
2,277	2,298	80.70	73.40	66.00	58.70	51.40	44.00	36.70	29.30	22.30	15.20	10.40
2,298	2,318	81.70	74.40	67.00	59.70	52.40	45.00	37.70	30.30	23.20	16.20	11.00
2,318	2,338	82.70	75.40	68.00	60.70	53.40	46.00	38.70	31.30	24.20	17.10	11.70
2,338	2,359	83.70	76.40	69.00	61.70	54.40	47.00	39.70	32.30	25.10	18.10	12.30
2,359	2,379	84.70	77.40	70.00	62.70	55.40	48.00	40.70	33.30	26.10	19.10	13.00
2,379	2,400	85.70	78.40	71.00	63.70	56.40	49.00	41.70	34.30	27.10	20.00	13.60
2,400	2,420	86.70	79.40	72.00	64.70	57.40	50.00	42.70	35.30	28.00	21.00	14.30

Married Persons, Biweekly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,420	2,441	87.70	80.40	73.00	65.70	58.40	51.00	43.70	36.30	29.00	21.90	14.90
2,441	2,461	88.70	81.40	74.00	66.70	59.40	52.00	44.70	37.30	30.00	22.90	15.80
2,461	2,481	89.70	82.40	75.00	67.70	60.30	53.00	45.70	38.30	31.00	23.80	16.80
2,481	2,502	90.70	83.40	76.00	68.70	61.30	54.00	46.70	39.30	32.00	24.80	17.80
2,502	2,522	91.70	84.40	77.00	69.70	62.30	55.00	47.70	40.30	33.00	25.80	18.70
2,522	2,543	92.70	85.40	78.00	70.70	63.30	56.00	48.70	41.30	34.00	26.70	19.70
2,543	2,563	93.70	86.40	79.00	71.70	64.30	57.00	49.70	42.30	35.00	27.70	20.60
2,563	2,583	94.70	87.40	80.00	72.70	65.30	58.00	50.70	43.30	36.00	28.60	21.60
2,583	2,604	95.70	88.40	81.00	73.70	66.30	59.00	51.70	44.30	37.00	29.60	22.60
2,604	2,624	96.70	89.40	82.00	74.70	67.30	60.00	52.70	45.30	38.00	30.60	23.50
2,624	2,645	97.70	90.40	83.00	75.70	68.30	61.00	53.70	46.30	39.00	31.60	24.50
2,645	2,665	98.70	91.40	84.00	76.70	69.30	62.00	54.70	47.30	40.00	32.60	25.40
2,665	2,685	99.70	92.40	85.00	77.70	70.30	63.00	55.70	48.30	41.00	33.60	26.40
2,685	2,706	100.70	93.40	86.00	78.70	71.30	64.00	56.70	49.30	42.00	34.60	27.30
2,706	2,726	101.70	94.40	87.00	79.70	72.30	65.00	57.70	50.30	43.00	35.60	28.30
2,726	2,747	102.70	95.40	88.00	80.70	73.30	66.00	58.70	51.30	44.00	36.60	29.30
2,747	2,751	103.40	96.00	88.70	81.30	74.00	66.60	59.30	51.90	44.60	37.20	29.90
2,751	2,772	104.00	96.60	89.30	81.90	74.60	67.20	59.90	52.50	45.20	37.80	30.50
2,772	2,792	105.00	97.60	90.30	82.90	75.60	68.20	60.90	53.50	46.20	38.80	31.50
2,792	2,813	106.00	98.60	91.30	83.90	76.60	69.20	61.90	54.50	47.20	39.80	32.50
2,813	2,833	107.00	99.60	92.30	84.90	77.60	70.20	62.90	55.50	48.20	40.80	33.50
2,833	2,853	108.00	100.60	93.30	85.90	78.60	71.20	63.90	56.50	49.20	41.80	34.50
2,853	2,874	109.00	101.60	94.30	86.90	79.60	72.20	64.90	57.50	50.20	42.80	35.50
2,874	2,894	110.00	102.60	95.30	87.90	80.60	73.20	65.90	58.50	51.20	43.80	36.50
2,894	2,915	111.00	103.60	96.30	88.90	81.60	74.20	66.90	59.50	52.20	44.80	37.50
2,915	2,935	112.00	104.60	97.30	89.90	82.60	75.20	67.90	60.50	53.20	45.80	38.50
2,935	2,955	113.00	105.60	98.30	90.90	83.60	76.20	68.90	61.50	54.20	46.80	39.50
2,955	2,976	114.00	106.60	99.30	91.90	84.60	77.20	69.90	62.50	55.20	47.80	40.50
2,976	2,996	115.00	107.60	100.30	92.90	85.60	78.20	70.90	63.50	56.20	48.80	41.50
2,996	3,017	116.00	108.60	101.30	93.90	86.60	79.20	71.90	64.50	57.20	49.80	42.50
3,017	3,037	117.00	109.60	102.30	94.90	87.60	80.20	72.90	65.50	58.20	50.80	43.50
3,037	3,057	118.00	110.60	103.30	95.90	88.60	81.20	73.90	66.50	59.20	51.80	44.50
3,057	3,078	119.00	111.60	104.30	96.90	89.60	82.20	74.90	67.50	60.20	52.80	45.50
3,078	3,098	120.00	112.60	105.30	97.90	90.60	83.20	75.90	68.50	61.20	53.80	46.50
3,098	3,119	121.00	113.60	106.30	98.90	91.60	84.20	76.90	69.50	62.20	54.80	47.50
3,119	3,139	122.00	114.60	107.30	99.90	92.60	85.20	77.90	70.50	63.20	55.80	48.50
3,139	3,160	123.00	115.60	108.30	100.90	93.60	86.20	78.90	71.50	64.20	56.80	49.50
3,160	3,180	124.00	116.60	109.30	101.90	94.60	87.20	79.90	72.50	65.20	57.80	50.50
3,180	3,200	125.00	117.60	110.30	102.90	95.60	88.20	80.90	73.50	66.20	58.80	51.50
3,200	3,221	126.00	118.60	111.30	103.90	96.60	89.20	81.90	74.50	67.20	59.80	52.50
3,221	3,241	127.00	119.60	112.30	104.90	97.60	90.20	82.90	75.50	68.20	60.80	53.50
3,241	3,262	128.00	120.60	113.30	105.90	98.60	91.20	83.90	76.50	69.20	61.80	54.50
3,262	3,282	129.00	121.60	114.30	106.90	99.60	92.20	84.90	77.50	70.20	62.80	55.50
3,282	3,302	130.00	122.60	115.30	107.90	100.60	93.20	85.90	78.50	71.20	63.80	56.50
3,302	3,323	131.00	123.60	116.30	108.90	101.60	94.20	86.90	79.50	72.20	64.80	57.50
3,323	3,343	132.00	124.60	117.30	109.90	102.60	95.20	87.90	80.50	73.20	65.80	58.50
3,343	3,364	133.00	125.60	118.30	110.90	103.60	96.20	88.90	81.50	74.20	66.80	59.50
3,364	3,384	134.00	126.60	119.30	111.90	104.60	97.20	89.90	82.50	75.20	67.80	60.50
3,384	3,404	135.00	127.60	120.30	112.90	105.60	98.20	90.90	83.50	76.20	68.80	61.50
3,404	3,425	136.00	128.60	121.30	113.90	106.60	99.20	91.90	84.50	77.20	69.80	62.50

Married Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
3,425	3,445	137.00	129.60	122.30	114.90	107.60	100.20	92.90	85.50	78.20	70.80	63.50
3,445	3,466	138.00	130.60	123.30	115.90	108.60	101.20	93.90	86.50	79.20	71.80	64.50
3,466	3,486	139.00	131.60	124.30	116.90	109.60	102.20	94.90	87.50	80.20	72.80	65.50
3,486	3,506	140.00	132.60	125.30	117.90	110.60	103.20	95.90	88.50	81.20	73.80	66.50
3,506	3,527	141.00	133.60	126.30	118.90	111.60	104.20	96.90	89.50	82.20	74.80	67.50
3,527	3,547	142.00	134.60	127.30	119.90	112.60	105.20	97.90	90.50	83.20	75.80	68.50
3,547	3,568	143.00	135.60	128.30	120.90	113.60	106.20	98.90	91.50	84.20	76.80	69.50
3,568	3,588	144.00	136.60	129.30	121.90	114.60	107.20	99.90	92.50	85.20	77.80	70.50
3,588	3,609	145.00	137.60	130.30	122.90	115.60	108.20	100.90	93.50	86.20	78.80	71.50
3,609	3,629	146.00	138.60	131.30	123.90	116.60	109.20	101.90	94.50	87.20	79.80	72.50
3,629	3,649	147.00	139.60	132.30	124.90	117.60	110.20	102.90	95.50	88.20	80.80	73.50
3,649	3,670	148.00	140.60	133.30	125.90	118.60	111.20	103.90	96.50	89.20	81.80	74.50
3,670	3,690	149.00	141.60	134.30	126.90	119.60	112.20	104.90	97.50	90.20	82.80	75.50
3,690	3,711	150.00	142.60	135.30	127.90	120.60	113.20	105.90	98.50	91.20	83.80	76.50
3,711	3,731	151.00	143.60	136.30	128.90	121.60	114.20	106.90	99.50	92.20	84.80	77.50
3,731	3,751	152.00	144.60	137.30	129.90	122.60	115.20	107.90	100.50	93.20	85.80	78.50

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2013

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
730	740	19.90	12.30	6.80	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740	751	20.40	12.80	7.10	2.80	0.10	0.00	0.00	0.00	0.00	0.00	0.00
751	761	20.90	13.30	7.40	3.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00
761	771	21.40	13.70	7.70	3.20	0.40	0.00	0.00	0.00	0.00	0.00	0.00
771	781	21.90	14.20	8.10	3.30	0.60	0.00	0.00	0.00	0.00	0.00	0.00
781	791	22.40	14.70	8.40	3.50	0.80	0.00	0.00	0.00	0.00	0.00	0.00
791	802	22.90	15.20	8.70	3.70	0.90	0.00	0.00	0.00	0.00	0.00	0.00
802	812	23.40	15.70	9.00	3.90	1.10	0.00	0.00	0.00	0.00	0.00	0.00
812	822	23.90	16.10	9.40	4.20	1.30	0.00	0.00	0.00	0.00	0.00	0.00
822	832	24.40	16.60	9.70	4.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00
832	842	24.90	17.10	10.00	4.80	1.60	0.00	0.00	0.00	0.00	0.00	0.00
842	853	25.40	17.60	10.40	5.20	1.80	0.00	0.00	0.00	0.00	0.00	0.00
853	863	25.90	18.10	10.70	5.50	2.00	0.00	0.00	0.00	0.00	0.00	0.00
863	873	26.40	18.50	11.00	5.80	2.10	0.00	0.00	0.00	0.00	0.00	0.00
873	883	26.90	19.00	11.40	6.10	2.30	0.00	0.00	0.00	0.00	0.00	0.00
883	893	27.40	19.50	11.90	6.50	2.50	0.00	0.00	0.00	0.00	0.00	0.00
893	904	27.90	20.00	12.30	6.80	2.70	0.00	0.00	0.00	0.00	0.00	0.00
904	914	28.40	20.40	12.80	7.10	2.80	0.10	0.00	0.00	0.00	0.00	0.00
914	924	28.90	20.90	13.30	7.40	3.00	0.20	0.00	0.00	0.00	0.00	0.00
924	934	29.40	21.40	13.80	7.80	3.20	0.40	0.00	0.00	0.00	0.00	0.00
934	944	29.90	21.90	14.30	8.10	3.40	0.60	0.00	0.00	0.00	0.00	0.00
944	955	30.40	22.40	14.70	8.40	3.50	0.80	0.00	0.00	0.00	0.00	0.00
955	965	30.90	22.90	15.20	8.70	3.70	0.90	0.00	0.00	0.00	0.00	0.00
965	975	31.40	23.40	15.70	9.10	3.90	1.10	0.00	0.00	0.00	0.00	0.00
975	985	31.90	23.90	16.20	9.40	4.20	1.30	0.00	0.00	0.00	0.00	0.00
985	995	32.40	24.40	16.60	9.70	4.50	1.50	0.00	0.00	0.00	0.00	0.00
995	1,006	32.90	24.90	17.10	10.00	4.80	1.60	0.00	0.00	0.00	0.00	0.00
1,006	1,016	33.40	25.40	17.60	10.40	5.20	1.80	0.00	0.00	0.00	0.00	0.00
1,016	1,026	33.90	25.90	18.10	10.70	5.50	2.00	0.00	0.00	0.00	0.00	0.00
1,026	1,036	34.40	26.40	18.60	11.00	5.80	2.20	0.00	0.00	0.00	0.00	0.00
1,036	1,046	34.90	26.90	19.00	11.40	6.20	2.30	0.00	0.00	0.00	0.00	0.00
1,046	1,057	35.40	27.40	19.50	11.90	6.50	2.50	0.00	0.00	0.00	0.00	0.00
1,057	1,067	35.90	27.90	20.00	12.40	6.80	2.70	0.00	0.00	0.00	0.00	0.00
1,067	1,077	36.40	28.40	20.50	12.80	7.10	2.90	0.10	0.00	0.00	0.00	0.00
1,077	1,086	36.80	28.90	20.90	13.30	7.40	3.00	0.20	0.00	0.00	0.00	0.00
1,086	1,106	37.60	29.60	21.60	14.00	7.90	3.30	0.50	0.00	0.00	0.00	0.00
1,106	1,126	38.60	30.60	22.60	14.90	8.60	3.60	0.80	0.00	0.00	0.00	0.00
1,126	1,147	39.60	31.60	23.60	15.90	9.20	4.00	1.20	0.00	0.00	0.00	0.00
1,147	1,167	40.60	32.60	24.60	16.80	9.90	4.70	1.50	0.00	0.00	0.00	0.00
1,167	1,188	41.60	33.60	25.60	17.80	10.50	5.30	1.90	0.00	0.00	0.00	0.00
1,188	1,208	42.60	34.60	26.60	18.80	11.20	6.00	2.20	0.00	0.00	0.00	0.00
1,208	1,228	43.60	35.60	27.60	19.70	12.10	6.60	2.60	0.00	0.00	0.00	0.00
1,228	1,249	44.60	36.60	28.60	20.70	13.00	7.30	2.90	0.20	0.00	0.00	0.00
1,249	1,269	45.60	37.60	29.60	21.70	14.00	7.90	3.30	0.50	0.00	0.00	0.00
1,269	1,290	46.60	38.60	30.60	22.70	15.00	8.60	3.60	0.90	0.00	0.00	0.00
1,290	1,310	47.60	39.60	31.60	23.70	15.90	9.20	4.00	1.20	0.00	0.00	0.00
1,310	1,330	48.60	40.60	32.60	24.70	16.90	9.90	4.70	1.50	0.00	0.00	0.00
1,330	1,351	49.60	41.60	33.60	25.70	17.80	10.50	5.30	1.90	0.00	0.00	0.00
1,351	1,371	50.60	42.60	34.60	26.70	18.80	11.20	6.00	2.20	0.00	0.00	0.00
1,371	1,392	51.60	43.60	35.60	27.70	19.80	12.10	6.60	2.60	0.00	0.00	0.00

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,392	1,412	52.60	44.60	36.60	28.70	20.70	13.10	7.30	2.90	0.20	0.00	0.00
1,412	1,432	53.60	45.60	37.60	29.70	21.70	14.00	7.90	3.30	0.50	0.00	0.00
1,432	1,453	54.60	46.60	38.60	30.70	22.70	15.00	8.60	3.60	0.90	0.00	0.00
1,453	1,473	55.60	47.60	39.60	31.70	23.70	16.00	9.30	4.10	1.20	0.00	0.00
1,473	1,494	56.60	48.60	40.60	32.70	24.70	16.90	9.90	4.70	1.60	0.00	0.00
1,494	1,514	57.60	49.60	41.60	33.70	25.70	17.90	10.60	5.40	1.90	0.00	0.00
1,514	1,535	58.60	50.60	42.60	34.70	26.70	18.80	11.20	6.00	2.30	0.00	0.00
1,535	1,555	59.60	51.60	43.60	35.70	27.70	19.80	12.20	6.70	2.60	0.00	0.00
1,555	1,575	60.60	52.60	44.60	36.70	28.70	20.80	13.10	7.30	2.90	0.20	0.00
1,575	1,596	61.60	53.60	45.60	37.70	29.70	21.70	14.10	8.00	3.30	0.50	0.00
1,596	1,616	62.60	54.60	46.60	38.70	30.70	22.70	15.00	8.60	3.60	0.90	0.00
1,616	1,637	63.60	55.60	47.60	39.70	31.70	23.70	16.00	9.30	4.10	1.20	0.00
1,637	1,657	64.60	56.60	48.60	40.70	32.70	24.70	17.00	9.90	4.70	1.60	0.00
1,657	1,677	65.60	57.60	49.60	41.70	33.70	25.70	17.90	10.60	5.40	1.90	0.00
1,677	1,698	66.60	58.60	50.60	42.70	34.70	26.70	18.90	11.20	6.00	2.30	0.00
1,698	1,718	67.60	59.60	51.60	43.70	35.70	27.70	19.80	12.20	6.70	2.60	0.00
1,718	1,739	68.60	60.60	52.60	44.70	36.70	28.70	20.80	13.20	7.30	3.00	0.20
1,739	1,752	69.40	61.40	53.50	45.50	37.50	29.60	21.60	14.00	7.90	3.30	0.50
1,752	1,773	70.20	62.30	54.30	46.30	38.40	30.40	22.40	14.80	8.40	3.50	0.80
1,773	1,793	71.20	63.30	55.30	47.30	39.40	31.40	23.40	15.70	9.10	3.90	1.10
1,793	1,813	72.20	64.30	56.30	48.30	40.40	32.40	24.40	16.70	9.70	4.50	1.50
1,813	1,834	73.20	65.30	57.30	49.30	41.40	33.40	25.40	17.60	10.40	5.20	1.80
1,834	1,854	74.20	66.30	58.30	50.30	42.40	34.40	26.40	18.60	11.00	5.80	2.20
1,854	1,875	75.20	67.30	59.30	51.30	43.40	35.40	27.40	19.50	11.90	6.50	2.50
1,875	1,895	76.20	68.30	60.30	52.30	44.40	36.40	28.40	20.50	12.90	7.10	2.90
1,895	1,915	77.20	69.30	61.30	53.30	45.40	37.40	29.40	21.50	13.80	7.80	3.20
1,915	1,936	78.20	70.30	62.30	54.30	46.40	38.40	30.40	22.50	14.80	8.50	3.60
1,936	1,956	79.20	71.30	63.30	55.30	47.40	39.40	31.40	23.50	15.70	9.10	3.90
1,956	1,977	80.20	72.30	64.30	56.30	48.40	40.40	32.40	24.50	16.70	9.80	4.60
1,977	1,997	81.20	73.30	65.30	57.30	49.40	41.40	33.40	25.50	17.70	10.40	5.20
1,997	2,018	82.20	74.30	66.30	58.30	50.40	42.40	34.40	26.50	18.60	11.10	5.90
2,018	2,038	83.20	75.30	67.30	59.30	51.40	43.40	35.40	27.50	19.60	11.90	6.50
2,038	2,058	84.20	76.30	68.30	60.30	52.40	44.40	36.40	28.50	20.50	12.90	7.20
2,058	2,079	85.20	77.30	69.30	61.30	53.40	45.40	37.40	29.50	21.50	13.90	7.80
2,079	2,099	86.20	78.30	70.30	62.30	54.40	46.40	38.40	30.50	22.50	14.80	8.50
2,099	2,120	87.20	79.30	71.30	63.30	55.40	47.40	39.40	31.50	23.50	15.80	9.10
2,120	2,140	88.20	80.30	72.30	64.30	56.40	48.40	40.40	32.50	24.50	16.70	9.80
2,140	2,160	89.20	81.30	73.30	65.30	57.40	49.40	41.40	33.50	25.50	17.70	10.40
2,160	2,181	90.20	82.30	74.30	66.30	58.40	50.40	42.40	34.50	26.50	18.70	11.10
2,181	2,201	91.20	83.30	75.30	67.30	59.40	51.40	43.40	35.50	27.50	19.60	12.00
2,201	2,222	92.20	84.30	76.30	68.30	60.40	52.40	44.40	36.50	28.50	20.60	12.90
2,222	2,242	93.20	85.30	77.30	69.30	61.40	53.40	45.40	37.50	29.50	21.60	13.90
2,242	2,262	94.20	86.30	78.30	70.30	62.40	54.40	46.40	38.50	30.50	22.60	14.90
2,262	2,283	95.20	87.30	79.30	71.30	63.40	55.40	47.40	39.50	31.50	23.60	15.80
2,283	2,303	96.20	88.30	80.30	72.30	64.40	56.40	48.40	40.50	32.50	24.60	16.80
2,303	2,324	97.20	89.30	81.30	73.30	65.40	57.40	49.40	41.50	33.50	25.60	17.70
2,324	2,344	98.20	90.30	82.30	74.30	66.40	58.40	50.40	42.50	34.50	26.60	18.70
2,344	2,364	99.20	91.30	83.30	75.30	67.40	59.40	51.40	43.50	35.50	27.60	19.70
2,364	2,385	100.20	92.30	84.30	76.30	68.40	60.40	52.40	44.50	36.50	28.60	20.60
2,385	2,405	101.20	93.30	85.30	77.30	69.40	61.40	53.40	45.50	37.50	29.60	21.60

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,405	2,426	102.20	94.30	86.30	78.30	70.40	62.40	54.40	46.50	38.50	30.60	22.60
2,426	2,446	103.20	95.30	87.30	79.30	71.40	63.40	55.40	47.50	39.50	31.60	23.60
2,446	2,466	104.20	96.30	88.30	80.30	72.40	64.40	56.40	48.50	40.50	32.60	24.60
2,466	2,487	105.20	97.30	89.30	81.30	73.40	65.40	57.40	49.50	41.50	33.60	25.60
2,487	2,507	106.20	98.30	90.30	82.30	74.40	66.40	58.40	50.50	42.50	34.60	26.60
2,507	2,528	107.20	99.30	91.30	83.30	75.40	67.40	59.40	51.50	43.50	35.60	27.60
2,528	2,548	108.20	100.30	92.30	84.30	76.40	68.40	60.40	52.50	44.50	36.60	28.60
2,548	2,569	109.20	101.30	93.30	85.30	77.40	69.40	61.40	53.50	45.50	37.60	29.60
2,569	2,589	110.20	102.30	94.30	86.30	78.40	70.40	62.40	54.50	46.50	38.60	30.60
2,589	2,609	111.20	103.30	95.30	87.30	79.40	71.40	63.40	55.50	47.50	39.60	31.60
2,609	2,630	112.20	104.30	96.30	88.30	80.40	72.40	64.40	56.50	48.50	40.60	32.60
2,630	2,650	113.20	105.30	97.30	89.30	81.40	73.40	65.40	57.50	49.50	41.60	33.60
2,650	2,671	114.20	106.30	98.30	90.30	82.40	74.40	66.40	58.50	50.50	42.60	34.60
2,671	2,691	115.20	107.30	99.30	91.30	83.40	75.40	67.40	59.50	51.50	43.60	35.60
2,691	2,711	116.20	108.20	100.30	92.30	84.30	76.40	68.40	60.50	52.50	44.50	36.60

2,711 and over

Use Percentage Method Tables

Married Persons, Semi-Monthly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	361	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361	390	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	419	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419	449	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
449	478	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
478	508	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
508	537	3.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
537	566	3.50	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
566	596	4.00	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596	625	4.50	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
625	655	5.00	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
655	679	5.50	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
679	695	5.90	3.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
695	710	6.40	3.30	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
710	726	6.90	3.60	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
726	742	7.40	3.80	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
742	757	7.90	4.10	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
757	773	8.40	4.40	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
773	789	8.90	4.60	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
789	804	9.40	4.90	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
804	820	9.90	5.20	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820	835	10.40	5.40	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
835	851	10.90	5.70	2.90	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
851	867	11.40	6.20	3.20	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
867	882	11.90	6.70	3.50	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
882	898	12.40	7.20	3.70	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
898	914	12.90	7.70	4.00	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
914	929	13.40	8.20	4.30	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
929	945	13.90	8.70	4.50	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
945	960	14.40	9.20	4.80	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
960	976	14.90	9.70	5.10	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
976	992	15.40	10.20	5.30	2.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
992	1,007	15.90	10.70	5.60	2.80	0.10	0.00	0.00	0.00	0.00	0.00	0.00
1,007	1,013	16.30	11.10	5.90	3.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00
1,013	1,023	16.60	11.30	6.10	3.10	0.40	0.00	0.00	0.00	0.00	0.00	0.00
1,023	1,034	17.10	11.60	6.40	3.30	0.60	0.00	0.00	0.00	0.00	0.00	0.00
1,034	1,044	17.60	12.00	6.80	3.50	0.70	0.00	0.00	0.00	0.00	0.00	0.00
1,044	1,055	18.10	12.30	7.10	3.70	0.90	0.00	0.00	0.00	0.00	0.00	0.00
1,055	1,066	18.60	12.70	7.50	3.90	1.10	0.00	0.00	0.00	0.00	0.00	0.00
1,066	1,076	19.10	13.00	7.80	4.00	1.30	0.00	0.00	0.00	0.00	0.00	0.00
1,076	1,087	19.60	13.30	8.10	4.20	1.50	0.00	0.00	0.00	0.00	0.00	0.00
1,087	1,098	20.10	13.70	8.50	4.40	1.60	0.00	0.00	0.00	0.00	0.00	0.00
1,098	1,108	20.60	14.00	8.80	4.60	1.80	0.00	0.00	0.00	0.00	0.00	0.00
1,108	1,119	21.10	14.40	9.20	4.80	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,119	1,130	21.60	14.70	9.50	4.90	2.20	0.00	0.00	0.00	0.00	0.00	0.00
1,130	1,140	22.10	15.10	9.90	5.10	2.40	0.00	0.00	0.00	0.00	0.00	0.00
1,140	1,151	22.60	15.40	10.20	5.30	2.50	0.00	0.00	0.00	0.00	0.00	0.00
1,151	1,161	23.10	15.70	10.50	5.50	2.70	0.00	0.00	0.00	0.00	0.00	0.00
1,161	1,172	23.60	16.10	10.90	5.70	2.90	0.10	0.00	0.00	0.00	0.00	0.00
1,172	1,183	24.10	16.40	11.20	6.00	3.10	0.30	0.00	0.00	0.00	0.00	0.00

Married Persons, Semi-Monthly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,183	1,193	24.60	16.90	11.60	6.40	3.30	0.50	0.00	0.00	0.00	0.00	0.00
1,193	1,204	25.10	17.40	11.90	6.70	3.40	0.70	0.00	0.00	0.00	0.00	0.00
1,204	1,215	25.60	17.90	12.20	7.00	3.60	0.90	0.00	0.00	0.00	0.00	0.00
1,215	1,225	26.10	18.40	12.60	7.40	3.80	1.00	0.00	0.00	0.00	0.00	0.00
1,225	1,236	26.60	18.90	12.90	7.70	4.00	1.20	0.00	0.00	0.00	0.00	0.00
1,236	1,247	27.10	19.40	13.30	8.10	4.20	1.40	0.00	0.00	0.00	0.00	0.00
1,247	1,257	27.60	19.90	13.60	8.40	4.40	1.60	0.00	0.00	0.00	0.00	0.00
1,257	1,268	28.10	20.40	13.90	8.70	4.50	1.80	0.00	0.00	0.00	0.00	0.00
1,268	1,278	28.60	20.90	14.30	9.10	4.70	2.00	0.00	0.00	0.00	0.00	0.00
1,278	1,289	29.10	21.40	14.60	9.40	4.90	2.10	0.00	0.00	0.00	0.00	0.00
1,289	1,300	29.60	21.90	15.00	9.80	5.10	2.30	0.00	0.00	0.00	0.00	0.00
1,300	1,310	30.10	22.40	15.30	10.10	5.30	2.50	0.00	0.00	0.00	0.00	0.00
1,310	1,321	30.60	22.90	15.60	10.40	5.40	2.70	0.00	0.00	0.00	0.00	0.00
1,321	1,332	31.10	23.40	16.00	10.80	5.60	2.90	0.10	0.00	0.00	0.00	0.00
1,332	1,342	31.60	23.90	16.30	11.10	5.90	3.00	0.30	0.00	0.00	0.00	0.00
1,342	1,346	31.90	24.30	16.60	11.30	6.10	3.20	0.40	0.00	0.00	0.00	0.00
1,346	1,356	32.20	24.60	17.00	11.60	6.40	3.30	0.50	0.00	0.00	0.00	0.00
1,356	1,366	32.70	25.10	17.40	11.90	6.70	3.40	0.70	0.00	0.00	0.00	0.00
1,366	1,376	33.20	25.60	17.90	12.20	7.00	3.60	0.90	0.00	0.00	0.00	0.00
1,376	1,387	33.70	26.00	18.40	12.50	7.30	3.80	1.00	0.00	0.00	0.00	0.00
1,387	1,397	34.20	26.50	18.90	12.90	7.70	4.00	1.20	0.00	0.00	0.00	0.00
1,397	1,407	34.70	27.00	19.40	13.20	8.00	4.10	1.40	0.00	0.00	0.00	0.00
1,407	1,417	35.20	27.50	19.80	13.50	8.30	4.30	1.60	0.00	0.00	0.00	0.00
1,417	1,427	35.70	28.00	20.30	13.90	8.70	4.50	1.70	0.00	0.00	0.00	0.00
1,427	1,438	36.20	28.40	20.80	14.20	9.00	4.70	1.90	0.00	0.00	0.00	0.00
1,438	1,448	36.70	28.90	21.30	14.50	9.30	4.80	2.10	0.00	0.00	0.00	0.00
1,448	1,458	37.20	29.40	21.80	14.80	9.60	5.00	2.20	0.00	0.00	0.00	0.00
1,458	1,468	37.70	29.90	22.20	15.20	10.00	5.20	2.40	0.00	0.00	0.00	0.00
1,468	1,478	38.20	30.40	22.70	15.50	10.30	5.40	2.60	0.00	0.00	0.00	0.00
1,478	1,489	38.70	30.80	23.20	15.80	10.60	5.50	2.80	0.00	0.00	0.00	0.00
1,489	1,499	39.20	31.30	23.70	16.10	10.90	5.70	2.90	0.20	0.00	0.00	0.00
1,499	1,509	39.70	31.80	24.20	16.50	11.30	6.10	3.10	0.40	0.00	0.00	0.00
1,509	1,519	40.20	32.30	24.60	17.00	11.60	6.40	3.30	0.50	0.00	0.00	0.00
1,519	1,530	40.70	32.80	25.10	17.50	11.90	6.70	3.50	0.70	0.00	0.00	0.00
1,530	1,540	41.20	33.30	25.60	18.00	12.20	7.00	3.60	0.90	0.00	0.00	0.00
1,540	1,550	41.70	33.80	26.10	18.40	12.60	7.40	3.80	1.00	0.00	0.00	0.00
1,550	1,560	42.20	34.30	26.60	18.90	12.90	7.70	4.00	1.20	0.00	0.00	0.00
1,560	1,570	42.70	34.80	27.00	19.40	13.20	8.00	4.20	1.40	0.00	0.00	0.00
1,570	1,581	43.20	35.30	27.50	19.90	13.60	8.40	4.30	1.60	0.00	0.00	0.00
1,581	1,591	43.70	35.80	28.00	20.40	13.90	8.70	4.50	1.70	0.00	0.00	0.00
1,591	1,601	44.20	36.30	28.50	20.80	14.20	9.00	4.70	1.90	0.00	0.00	0.00
1,601	1,611	44.70	36.80	29.00	21.30	14.50	9.30	4.80	2.10	0.00	0.00	0.00
1,611	1,621	45.20	37.30	29.40	21.80	14.90	9.70	5.00	2.30	0.00	0.00	0.00
1,621	1,632	45.70	37.80	29.90	22.30	15.20	10.00	5.20	2.40	0.00	0.00	0.00
1,632	1,642	46.20	38.30	30.40	22.80	15.50	10.30	5.40	2.60	0.00	0.00	0.00
1,642	1,652	46.70	38.80	30.90	23.20	15.80	10.60	5.50	2.80	0.00	0.00	0.00
1,652	1,662	47.20	39.30	31.30	23.70	16.20	11.00	5.80	3.00	0.20	0.00	0.00
1,662	1,672	47.70	39.80	31.80	24.20	16.60	11.30	6.10	3.10	0.40	0.00	0.00
1,672	1,683	48.20	40.30	32.30	24.70	17.00	11.60	6.40	3.30	0.50	0.00	0.00
1,683	1,693	48.70	40.80	32.80	25.20	17.50	11.90	6.70	3.50	0.70	0.00	0.00

Married Persons, Semi-Monthly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,693	1,703	49.20	41.30	33.30	25.60	18.00	12.30	7.10	3.60	0.90	0.00	0.00
1,703	1,713	49.70	41.80	33.80	26.10	18.50	12.60	7.40	3.80	1.10	0.00	0.00
1,713	1,723	50.20	42.30	34.30	26.60	19.00	12.90	7.70	4.00	1.20	0.00	0.00
1,723	1,734	50.70	42.80	34.80	27.10	19.40	13.20	8.00	4.20	1.40	0.00	0.00
1,734	1,744	51.20	43.30	35.30	27.50	19.90	13.60	8.40	4.30	1.60	0.00	0.00
1,744	1,754	51.70	43.80	35.80	28.00	20.40	13.90	8.70	4.50	1.80	0.00	0.00
1,754	1,764	52.20	44.30	36.30	28.50	20.90	14.20	9.00	4.70	1.90	0.00	0.00
1,764	1,774	52.70	44.80	36.80	29.00	21.30	14.60	9.40	4.90	2.10	0.00	0.00
1,774	1,785	53.20	45.30	37.30	29.50	21.80	14.90	9.70	5.00	2.30	0.00	0.00
1,785	1,795	53.70	45.80	37.80	29.90	22.30	15.20	10.00	5.20	2.40	0.00	0.00
1,795	1,805	54.20	46.30	38.30	30.40	22.80	15.50	10.30	5.40	2.60	0.00	0.00
1,805	1,815	54.70	46.80	38.80	30.90	23.30	15.90	10.70	5.60	2.80	0.00	0.00
1,815	1,825	55.20	47.30	39.30	31.40	23.70	16.20	11.00	5.80	3.00	0.20	0.00
1,825	1,836	55.70	47.80	39.80	31.90	24.20	16.60	11.30	6.10	3.10	0.40	0.00
1,836	1,846	56.20	48.30	40.30	32.40	24.70	17.10	11.60	6.40	3.30	0.60	0.00
1,846	1,856	56.70	48.80	40.80	32.90	25.20	17.50	12.00	6.80	3.50	0.70	0.00
1,856	1,866	57.20	49.30	41.30	33.40	25.70	18.00	12.30	7.10	3.70	0.90	0.00
1,866	1,876	57.70	49.80	41.80	33.90	26.10	18.50	12.60	7.40	3.80	1.10	0.00
1,876	1,887	58.20	50.30	42.30	34.40	26.60	19.00	12.90	7.70	4.00	1.20	0.00
1,887	1,897	58.70	50.80	42.80	34.90	27.10	19.50	13.30	8.10	4.20	1.40	0.00
1,897	1,907	59.20	51.30	43.30	35.40	27.60	19.90	13.60	8.40	4.40	1.60	0.00
1,907	1,917	59.70	51.80	43.80	35.90	28.10	20.40	13.90	8.70	4.50	1.80	0.00
1,917	1,927	60.20	52.30	44.30	36.40	28.50	20.90	14.30	9.10	4.70	1.90	0.00
1,927	1,938	60.70	52.80	44.80	36.90	29.00	21.40	14.60	9.40	4.90	2.10	0.00
1,938	1,948	61.20	53.30	45.30	37.40	29.50	21.90	14.90	9.70	5.00	2.30	0.00
1,948	1,958	61.70	53.80	45.80	37.90	30.00	22.30	15.20	10.00	5.20	2.50	0.00
1,958	1,968	62.20	54.30	46.30	38.40	30.50	22.80	15.60	10.40	5.40	2.60	0.00
1,968	1,978	62.70	54.80	46.80	38.90	30.90	23.30	15.90	10.70	5.60	2.80	0.00
1,978	1,989	63.20	55.30	47.30	39.40	31.40	23.80	16.20	11.00	5.80	3.00	0.20
1,989	1,999	63.70	55.80	47.80	39.90	31.90	24.30	16.60	11.30	6.10	3.20	0.40
1,999	2,009	64.20	56.30	48.30	40.40	32.40	24.70	17.10	11.70	6.50	3.30	0.60
2,009	2,013	64.60	56.60	48.70	40.70	32.70	25.10	17.40	11.90	6.70	3.40	0.70
2,013	2,033	65.20	57.20	49.20	41.30	33.30	25.60	18.00	12.30	7.10	3.60	0.90
2,033	2,053	66.20	58.20	50.20	42.30	34.30	26.60	18.90	12.90	7.70	4.00	1.20
2,053	2,074	67.20	59.20	51.20	43.30	35.30	27.50	19.90	13.60	8.40	4.30	1.60
2,074	2,094	68.20	60.20	52.20	44.30	36.30	28.50	20.90	14.20	9.00	4.70	1.90
2,094	2,115	69.20	61.20	53.20	45.30	37.30	29.50	21.80	14.90	9.70	5.00	2.30
2,115	2,135	70.20	62.20	54.20	46.30	38.30	30.40	22.80	15.50	10.30	5.40	2.60
2,135	2,155	71.20	63.20	55.20	47.30	39.30	31.40	23.70	16.20	11.00	5.80	3.00
2,155	2,176	72.20	64.20	56.20	48.30	40.30	32.40	24.70	17.10	11.60	6.40	3.30
2,176	2,196	73.20	65.20	57.20	49.30	41.30	33.40	25.70	18.00	12.30	7.10	3.70
2,196	2,217	74.20	66.20	58.20	50.30	42.30	34.40	26.60	19.00	12.90	7.70	4.00
2,217	2,237	75.20	67.20	59.20	51.30	43.30	35.40	27.60	19.90	13.60	8.40	4.40
2,237	2,257	76.20	68.20	60.20	52.30	44.30	36.40	28.50	20.90	14.20	9.00	4.70
2,257	2,278	77.20	69.20	61.20	53.30	45.30	37.40	29.50	21.90	14.90	9.70	5.00
2,278	2,298	78.20	70.20	62.20	54.30	46.30	38.40	30.50	22.80	15.60	10.40	5.40
2,298	2,319	79.20	71.20	63.20	55.30	47.30	39.40	31.40	23.80	16.20	11.00	5.80
2,319	2,339	80.20	72.20	64.20	56.30	48.30	40.40	32.40	24.70	17.10	11.70	6.50
2,339	2,359	81.20	73.20	65.20	57.30	49.30	41.40	33.40	25.70	18.10	12.30	7.10
2,359	2,380	82.20	74.20	66.20	58.30	50.30	42.40	34.40	26.70	19.00	13.00	7.80

Married Persons, Semi-Monthly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,380	2,400	83.20	75.20	67.20	59.30	51.30	43.40	35.40	27.60	20.00	13.60	8.40
2,400	2,421	84.20	76.20	68.20	60.30	52.30	44.40	36.40	28.60	20.90	14.30	9.10
2,421	2,441	85.20	77.20	69.20	61.30	53.30	45.40	37.40	29.50	21.90	14.90	9.70
2,441	2,461	86.20	78.20	70.20	62.30	54.30	46.40	38.40	30.50	22.90	15.60	10.40
2,461	2,482	87.20	79.20	71.20	63.30	55.30	47.40	39.40	31.40	23.80	16.20	11.00
2,482	2,502	88.20	80.20	72.20	64.30	56.30	48.40	40.40	32.40	24.80	17.10	11.70
2,502	2,523	89.20	81.20	73.20	65.30	57.30	49.40	41.40	33.40	25.70	18.10	12.30
2,523	2,543	90.20	82.20	74.20	66.30	58.30	50.40	42.40	34.40	26.70	19.10	13.00
2,543	2,564	91.20	83.20	75.20	67.30	59.30	51.40	43.40	35.40	27.60	20.00	13.60
2,564	2,584	92.20	84.20	76.20	68.30	60.30	52.40	44.40	36.40	28.60	21.00	14.30
2,584	2,604	93.20	85.20	77.20	69.30	61.30	53.40	45.40	37.40	29.60	21.90	14.90
2,604	2,625	94.20	86.20	78.20	70.30	62.30	54.40	46.40	38.40	30.50	22.90	15.60
2,625	2,645	95.20	87.20	79.20	71.30	63.30	55.40	47.40	39.40	31.50	23.80	16.30
2,645	2,666	96.20	88.20	80.20	72.30	64.30	56.40	48.40	40.40	32.50	24.80	17.20
2,666	2,686	97.20	89.20	81.20	73.30	65.30	57.40	49.40	41.40	33.50	25.80	18.10
2,686	2,706	98.20	90.20	82.20	74.30	66.30	58.40	50.40	42.40	34.50	26.70	19.10
2,706	2,727	99.20	91.20	83.20	75.30	67.30	59.40	51.40	43.40	35.50	27.70	20.00
2,727	2,747	100.20	92.20	84.20	76.30	68.30	60.40	52.40	44.40	36.50	28.60	21.00
2,747	2,768	101.20	93.20	85.20	77.30	69.30	61.40	53.40	45.40	37.50	29.60	22.00
2,768	2,788	102.20	94.20	86.20	78.30	70.30	62.40	54.40	46.40	38.50	30.60	22.90
2,788	2,808	103.20	95.20	87.20	79.30	71.30	63.40	55.40	47.40	39.50	31.50	23.90
2,808	2,829	104.20	96.20	88.20	80.30	72.30	64.40	56.40	48.40	40.50	32.50	24.80
2,829	2,849	105.20	97.20	89.20	81.30	73.30	65.40	57.40	49.40	41.50	33.50	25.80
2,849	2,870	106.20	98.20	90.20	82.30	74.30	66.40	58.40	50.40	42.50	34.50	26.80
2,870	2,890	107.20	99.20	91.20	83.30	75.30	67.40	59.40	51.40	43.50	35.50	27.70
2,890	2,910	108.20	100.20	92.20	84.30	76.30	68.40	60.40	52.40	44.50	36.50	28.70
2,910	2,931	109.20	101.20	93.20	85.30	77.30	69.40	61.40	53.40	45.50	37.50	29.60
2,931	2,951	110.20	102.20	94.20	86.30	78.30	70.40	62.40	54.40	46.50	38.50	30.60
2,951	2,972	111.20	103.20	95.20	87.30	79.30	71.40	63.40	55.40	47.50	39.50	31.60
2,972	2,992	112.20	104.20	96.20	88.30	80.30	72.40	64.40	56.40	48.50	40.50	32.50
2,992	2,992	112.70	104.70	96.70	88.80	80.80	72.90	64.90	56.90	49.00	41.00	33.00
2,992	3,013	113.20	105.20	97.20	89.30	81.30	73.40	65.40	57.40	49.50	41.50	33.50
3,013	3,033	114.20	106.20	98.20	90.30	82.30	74.40	66.40	58.40	50.50	42.50	34.50
3,033	3,053	115.20	107.20	99.20	91.30	83.30	75.40	67.40	59.40	51.50	43.50	35.50
3,053	3,074	116.20	108.20	100.20	92.30	84.30	76.40	68.40	60.40	52.50	44.50	36.50
3,074	3,094	117.20	109.20	101.20	93.30	85.30	77.40	69.40	61.40	53.50	45.50	37.50
3,094	3,115	118.20	110.20	102.20	94.30	86.30	78.40	70.40	62.40	54.50	46.50	38.50
3,115	3,135	119.20	111.20	103.20	95.30	87.30	79.40	71.40	63.40	55.50	47.50	39.50
3,135	3,155	120.20	112.20	104.20	96.30	88.30	80.40	72.40	64.40	56.50	48.50	40.50
3,155	3,176	121.20	113.20	105.20	97.30	89.30	81.40	73.40	65.40	57.50	49.50	41.50
3,176	3,196	122.20	114.20	106.20	98.30	90.30	82.40	74.40	66.40	58.50	50.50	42.50
3,196	3,217	123.20	115.20	107.20	99.30	91.30	83.40	75.40	67.40	59.50	51.50	43.50
3,217	3,237	124.20	116.20	108.20	100.30	92.30	84.40	76.40	68.40	60.50	52.50	44.50
3,237	3,257	125.20	117.20	109.20	101.30	93.30	85.40	77.40	69.40	61.50	53.50	45.50
3,257	3,278	126.20	118.20	110.20	102.30	94.30	86.40	78.40	70.40	62.50	54.50	46.50
3,278	3,298	127.20	119.20	111.20	103.30	95.30	87.40	79.40	71.40	63.50	55.50	47.50
3,298	3,319	128.20	120.20	112.20	104.30	96.30	88.40	80.40	72.40	64.50	56.50	48.50
3,319	3,339	129.20	121.20	113.20	105.30	97.30	89.40	81.40	73.40	65.50	57.50	49.50
3,339	3,359	130.20	122.20	114.20	106.30	98.30	90.40	82.40	74.40	66.50	58.50	50.50
3,359	3,380	131.20	123.20	115.20	107.30	99.30	91.40	83.40	75.40	67.50	59.50	51.50

Married Persons, Semi-Monthly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
3,380	3,400	132.20	124.20	116.20	108.30	100.30	92.40	84.40	76.40	68.50	60.50	52.50
3,400	3,421	133.20	125.20	117.20	109.30	101.30	93.40	85.40	77.40	69.50	61.50	53.50
3,421	3,441	134.20	126.20	118.20	110.30	102.30	94.40	86.40	78.40	70.50	62.50	54.50
3,441	3,461	135.20	127.20	119.20	111.30	103.30	95.40	87.40	79.40	71.50	63.50	55.50
3,461	3,482	136.20	128.20	120.20	112.30	104.30	96.40	88.40	80.40	72.50	64.50	56.50
3,482	3,502	137.20	129.20	121.20	113.30	105.30	97.40	89.40	81.40	73.50	65.50	57.50
3,502	3,523	138.20	130.20	122.20	114.30	106.30	98.40	90.40	82.40	74.50	66.50	58.50
3,523	3,543	139.20	131.20	123.20	115.30	107.30	99.40	91.40	83.40	75.50	67.50	59.50
3,543	3,564	140.20	132.20	124.20	116.30	108.30	100.40	92.40	84.40	76.50	68.50	60.50
3,564	3,584	141.20	133.20	125.20	117.30	109.30	101.40	93.40	85.40	77.50	69.50	61.50
3,584	3,604	142.20	134.20	126.20	118.30	110.30	102.40	94.40	86.40	78.50	70.50	62.50
3,604	3,625	143.20	135.20	127.20	119.30	111.30	103.40	95.40	87.40	79.50	71.50	63.50
3,625	3,645	144.20	136.20	128.20	120.30	112.30	104.40	96.40	88.40	80.50	72.50	64.50
3,645	3,666	145.20	137.20	129.20	121.30	113.30	105.40	97.40	89.40	81.50	73.50	65.50
3,666	3,686	146.20	138.20	130.20	122.30	114.30	106.40	98.40	90.40	82.50	74.50	66.50
3,686	3,706	147.20	139.20	131.20	123.30	115.30	107.40	99.40	91.40	83.50	75.50	67.50

3,706 and over
Use Percentage Method Tables

Single Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2013

Single Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,358	1,379	35.00	21.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,379	1,399	36.00	21.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,399	1,419	37.00	22.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,419	1,440	38.00	23.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,440	1,460	39.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,460	1,481	40.00	25.00	14.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,481	1,501	41.00	26.00	14.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,501	1,521	42.00	27.00	15.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,521	1,542	43.00	27.00	15.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,542	1,562	44.00	28.00	16.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,562	1,583	45.00	29.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,583	1,603	46.00	30.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,603	1,623	47.00	31.00	18.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,623	1,644	48.00	32.00	19.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,644	1,664	49.00	33.00	19.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,664	1,685	50.00	34.00	20.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,685	1,705	51.00	35.00	21.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,705	1,726	52.00	36.00	21.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,726	1,746	53.00	37.00	22.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,746	1,766	54.00	38.00	23.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
1,766	1,787	55.00	39.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
1,787	1,807	56.00	40.00	25.00	14.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
1,807	1,828	57.00	41.00	26.00	14.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
1,828	1,848	58.00	42.00	27.00	15.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
1,848	1,868	59.00	43.00	28.00	16.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
1,868	1,889	60.00	44.00	29.00	16.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
1,889	1,909	61.00	45.00	29.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
1,909	1,930	62.00	46.00	30.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
1,930	1,950	63.00	47.00	31.00	18.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
1,950	1,970	64.00	48.00	32.00	19.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00
1,970	1,991	65.00	49.00	33.00	19.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
1,991	2,011	66.00	50.00	34.00	20.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00
2,011	2,032	67.00	51.00	35.00	21.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00
2,032	2,052	68.00	52.00	36.00	21.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00
2,052	2,072	69.00	53.00	37.00	22.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00
2,072	2,093	70.00	54.00	38.00	23.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00
2,093	2,113	71.00	55.00	39.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00
2,113	2,134	72.00	56.00	40.00	25.00	14.00	5.00	0.00	0.00	0.00	0.00	0.00
2,134	2,154	73.00	57.00	41.00	26.00	14.00	6.00	0.00	0.00	0.00	0.00	0.00
2,154	2,171	74.00	58.00	42.00	27.00	15.00	6.00	0.00	0.00	0.00	0.00	0.00
2,171	2,212	75.00	59.00	43.00	28.00	16.00	7.00	1.00	0.00	0.00	0.00	0.00
2,212	2,253	77.00	61.00	45.00	30.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00
2,253	2,294	79.00	63.00	47.00	32.00	18.00	8.00	2.00	0.00	0.00	0.00	0.00
2,294	2,334	81.00	65.00	49.00	34.00	20.00	9.00	3.00	0.00	0.00	0.00	0.00
2,334	2,375	83.00	67.00	51.00	36.00	21.00	11.00	4.00	0.00	0.00	0.00	0.00

Single Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,375	2,416	85.00	69.00	53.00	38.00	22.00	12.00	4.00	0.00	0.00	0.00	0.00
2,416	2,457	87.00	71.00	55.00	39.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00
2,457	2,498	89.00	73.00	57.00	41.00	26.00	15.00	6.00	0.00	0.00	0.00	0.00
2,498	2,538	91.00	75.00	59.00	43.00	28.00	16.00	7.00	1.00	0.00	0.00	0.00
2,538	2,579	93.00	77.00	61.00	45.00	30.00	17.00	7.00	2.00	0.00	0.00	0.00
2,579	2,620	95.00	79.00	63.00	47.00	32.00	18.00	8.00	2.00	0.00	0.00	0.00
2,620	2,661	97.00	81.00	65.00	49.00	34.00	20.00	9.00	3.00	0.00	0.00	0.00
2,661	2,702	99.00	83.00	67.00	51.00	36.00	21.00	11.00	4.00	0.00	0.00	0.00
2,702	2,743	101.00	85.00	69.00	53.00	38.00	22.00	12.00	4.00	0.00	0.00	0.00
2,743	2,783	103.00	87.00	71.00	55.00	40.00	24.00	13.00	5.00	0.00	0.00	0.00
2,783	2,824	105.00	89.00	73.00	57.00	41.00	26.00	15.00	6.00	0.00	0.00	0.00
2,824	2,865	107.00	91.00	75.00	59.00	43.00	28.00	16.00	7.00	1.00	0.00	0.00
2,865	2,906	109.00	93.00	77.00	61.00	45.00	30.00	17.00	7.00	2.00	0.00	0.00
2,906	2,947	111.00	95.00	79.00	63.00	47.00	32.00	18.00	8.00	2.00	0.00	0.00
2,947	2,987	113.00	97.00	81.00	65.00	49.00	34.00	20.00	9.00	3.00	0.00	0.00
2,987	3,028	115.00	99.00	83.00	67.00	51.00	36.00	21.00	11.00	4.00	0.00	0.00
3,028	3,069	117.00	101.00	85.00	69.00	53.00	38.00	22.00	12.00	5.00	0.00	0.00
3,069	3,110	119.00	103.00	87.00	71.00	55.00	40.00	24.00	13.00	5.00	0.00	0.00
3,110	3,151	121.00	105.00	89.00	73.00	57.00	42.00	26.00	15.00	6.00	0.00	0.00
3,151	3,191	123.00	107.00	91.00	75.00	59.00	43.00	28.00	16.00	7.00	1.00	0.00
3,191	3,232	125.00	109.00	93.00	77.00	61.00	45.00	30.00	17.00	7.00	2.00	0.00
3,232	3,273	127.00	111.00	95.00	79.00	63.00	47.00	32.00	19.00	8.00	2.00	0.00
3,273	3,314	129.00	113.00	97.00	81.00	65.00	49.00	34.00	20.00	9.00	3.00	0.00
3,314	3,355	131.00	115.00	99.00	83.00	67.00	51.00	36.00	21.00	11.00	4.00	0.00
3,355	3,396	133.00	117.00	101.00	85.00	69.00	53.00	38.00	22.00	12.00	5.00	0.00
3,396	3,436	135.00	119.00	103.00	87.00	71.00	55.00	40.00	24.00	13.00	5.00	0.00
3,436	3,477	137.00	121.00	105.00	89.00	73.00	57.00	42.00	26.00	15.00	6.00	0.00
3,477	3,504	139.00	123.00	107.00	91.00	75.00	59.00	43.00	28.00	16.00	7.00	1.00
3,504	3,545	140.00	125.00	109.00	93.00	77.00	61.00	45.00	30.00	17.00	7.00	2.00
3,545	3,586	142.00	127.00	111.00	95.00	79.00	63.00	47.00	31.00	18.00	8.00	2.00
3,586	3,627	144.00	129.00	113.00	97.00	81.00	65.00	49.00	33.00	19.00	9.00	3.00
3,627	3,668	146.00	131.00	115.00	99.00	83.00	67.00	51.00	35.00	21.00	10.00	4.00
3,668	3,708	148.00	133.00	117.00	101.00	85.00	69.00	53.00	37.00	22.00	12.00	4.00
3,708	3,749	150.00	135.00	119.00	103.00	87.00	71.00	55.00	39.00	24.00	13.00	5.00
3,749	3,790	152.00	137.00	121.00	105.00	89.00	73.00	57.00	41.00	26.00	14.00	6.00
3,790	3,831	154.00	139.00	123.00	107.00	91.00	75.00	59.00	43.00	28.00	16.00	6.00
3,831	3,872	156.00	141.00	125.00	109.00	93.00	77.00	61.00	45.00	30.00	17.00	7.00
3,872	3,913	158.00	143.00	127.00	111.00	95.00	79.00	63.00	47.00	31.00	18.00	8.00
3,913	3,953	160.00	145.00	129.00	113.00	97.00	81.00	65.00	49.00	33.00	20.00	9.00
3,953	3,994	162.00	147.00	131.00	115.00	99.00	83.00	67.00	51.00	35.00	21.00	10.00
3,994	4,035	164.00	149.00	133.00	117.00	101.00	85.00	69.00	53.00	37.00	22.00	12.00
4,035	4,076	166.00	151.00	135.00	119.00	103.00	87.00	71.00	55.00	39.00	24.00	13.00
4,076	4,117	168.00	153.00	137.00	121.00	105.00	89.00	73.00	57.00	41.00	26.00	14.00
4,117	4,157	170.00	155.00	139.00	123.00	107.00	91.00	75.00	59.00	43.00	28.00	16.00
4,157	4,198	172.00	157.00	141.00	125.00	109.00	93.00	77.00	61.00	45.00	30.00	17.00

Single Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
4,198	4,239	174.00	159.00	143.00	127.00	111.00	95.00	79.00	63.00	47.00	32.00	18.00
4,239	4,280	176.00	161.00	145.00	129.00	113.00	97.00	81.00	65.00	49.00	33.00	20.00
4,280	4,321	178.00	163.00	147.00	131.00	115.00	99.00	83.00	67.00	51.00	35.00	21.00
4,321	4,362	180.00	165.00	149.00	133.00	117.00	101.00	85.00	69.00	53.00	37.00	22.00
4,362	4,402	182.00	167.00	151.00	135.00	119.00	103.00	87.00	71.00	55.00	39.00	24.00
4,402	4,443	184.00	169.00	153.00	137.00	121.00	105.00	89.00	73.00	57.00	41.00	26.00
4,443	4,484	186.00	171.00	155.00	139.00	123.00	107.00	91.00	75.00	59.00	43.00	28.00
4,484	4,525	188.00	173.00	157.00	141.00	125.00	109.00	93.00	77.00	61.00	45.00	30.00
4,525	4,566	190.00	175.00	159.00	143.00	127.00	111.00	95.00	79.00	63.00	47.00	32.00
4,566	4,606	192.00	177.00	161.00	145.00	129.00	113.00	97.00	81.00	65.00	49.00	34.00
4,606	4,647	194.00	179.00	163.00	147.00	131.00	115.00	99.00	83.00	67.00	51.00	35.00
4,647	4,688	196.00	181.00	165.00	149.00	133.00	117.00	101.00	85.00	69.00	53.00	37.00
4,688	4,729	198.00	183.00	167.00	151.00	135.00	119.00	103.00	87.00	71.00	55.00	39.00
4,729	4,770	200.00	185.00	169.00	153.00	137.00	121.00	105.00	89.00	73.00	57.00	41.00
4,770	4,811	202.00	187.00	171.00	155.00	139.00	123.00	107.00	91.00	75.00	59.00	43.00
4,811	4,851	204.00	189.00	173.00	157.00	141.00	125.00	109.00	93.00	77.00	61.00	45.00
4,851	4,892	206.00	191.00	175.00	159.00	143.00	127.00	111.00	95.00	79.00	63.00	47.00
4,892	4,933	208.00	193.00	177.00	161.00	145.00	129.00	113.00	97.00	81.00	65.00	49.00
4,933	4,974	210.00	195.00	179.00	163.00	147.00	131.00	115.00	99.00	83.00	67.00	51.00
4,974	5,015	212.00	197.00	181.00	165.00	149.00	133.00	117.00	101.00	85.00	69.00	53.00
5,015	5,055	214.00	199.00	183.00	167.00	151.00	135.00	119.00	103.00	87.00	71.00	55.00
5,055	5,096	216.00	201.00	185.00	169.00	153.00	137.00	121.00	105.00	89.00	73.00	57.00
5,096	5,137	218.00	203.00	187.00	171.00	155.00	139.00	123.00	107.00	91.00	75.00	59.00
5,137	5,178	220.00	205.00	189.00	173.00	157.00	141.00	125.00	109.00	93.00	77.00	61.00
5,178	5,219	222.00	207.00	191.00	175.00	159.00	143.00	127.00	111.00	95.00	79.00	63.00
5,219	5,260	224.00	209.00	193.00	177.00	161.00	145.00	129.00	113.00	97.00	81.00	65.00
5,260	5,300	226.00	211.00	195.00	179.00	163.00	147.00	131.00	115.00	99.00	83.00	67.00
5,300	5,341	228.00	213.00	197.00	181.00	165.00	149.00	133.00	117.00	101.00	85.00	69.00
5,341	5,382	230.00	215.00	199.00	183.00	167.00	151.00	135.00	119.00	103.00	87.00	71.00
5,382	5,421	232.00	216.00	201.00	185.00	169.00	153.00	137.00	121.00	105.00	89.00	73.00

Married Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2013

Married Persons, Monthly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,259	2,280	44.00	30.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,280	2,302	45.00	31.00	20.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,302	2,323	46.00	31.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,323	2,344	47.00	32.00	22.00	11.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
2,344	2,365	48.00	33.00	22.00	12.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
2,365	2,387	49.00	34.00	23.00	13.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
2,387	2,408	50.00	35.00	24.00	13.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
2,408	2,429	51.00	36.00	24.00	14.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
2,429	2,451	52.00	37.00	25.00	15.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
2,451	2,472	53.00	38.00	26.00	15.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
2,472	2,493	54.00	39.00	27.00	16.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00
2,493	2,514	55.00	40.00	27.00	17.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
2,514	2,536	56.00	41.00	28.00	17.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00
2,536	2,557	57.00	42.00	29.00	18.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00
2,557	2,578	58.00	43.00	29.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00
2,578	2,599	59.00	44.00	30.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00
2,599	2,621	60.00	45.00	31.00	20.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00
2,621	2,642	61.00	46.00	31.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00
2,642	2,663	62.00	47.00	32.00	22.00	11.00	6.00	0.00	0.00	0.00	0.00	0.00
2,663	2,685	63.00	48.00	33.00	22.00	12.00	6.00	1.00	0.00	0.00	0.00	0.00
2,685	2,692	64.00	49.00	33.00	23.00	12.00	6.00	1.00	0.00	0.00	0.00	0.00
2,692	2,712	65.00	49.00	34.00	23.00	13.00	7.00	1.00	0.00	0.00	0.00	0.00
2,712	2,732	66.00	50.00	35.00	24.00	13.00	7.00	1.00	0.00	0.00	0.00	0.00
2,732	2,753	67.00	51.00	36.00	24.00	14.00	7.00	2.00	0.00	0.00	0.00	0.00
2,753	2,773	68.00	52.00	37.00	25.00	15.00	8.00	2.00	0.00	0.00	0.00	0.00
2,773	2,794	69.00	53.00	38.00	26.00	15.00	8.00	2.00	0.00	0.00	0.00	0.00
2,794	2,814	70.00	54.00	39.00	26.00	16.00	8.00	3.00	0.00	0.00	0.00	0.00
2,814	2,835	71.00	55.00	40.00	27.00	17.00	9.00	3.00	0.00	0.00	0.00	0.00
2,835	2,855	72.00	56.00	41.00	28.00	17.00	9.00	3.00	0.00	0.00	0.00	0.00
2,855	2,875	73.00	57.00	42.00	28.00	18.00	9.00	4.00	0.00	0.00	0.00	0.00
2,875	2,896	74.00	58.00	43.00	29.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00
2,896	2,916	75.00	59.00	44.00	30.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00
2,916	2,937	76.00	60.00	44.00	30.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00
2,937	2,957	77.00	61.00	45.00	31.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00
2,957	2,977	78.00	62.00	46.00	32.00	21.00	11.00	6.00	0.00	0.00	0.00	0.00
2,977	2,998	79.00	63.00	47.00	32.00	22.00	11.00	6.00	0.00	0.00	0.00	0.00
2,998	3,018	80.00	64.00	48.00	33.00	23.00	12.00	6.00	1.00	0.00	0.00	0.00
3,018	3,039	81.00	65.00	49.00	34.00	23.00	13.00	7.00	1.00	0.00	0.00	0.00
3,039	3,059	82.00	66.00	50.00	35.00	24.00	13.00	7.00	1.00	0.00	0.00	0.00
3,059	3,079	83.00	67.00	51.00	36.00	24.00	14.00	7.00	2.00	0.00	0.00	0.00
3,079	3,100	84.00	68.00	52.00	37.00	25.00	15.00	8.00	2.00	0.00	0.00	0.00
3,100	3,120	85.00	69.00	53.00	38.00	26.00	15.00	8.00	2.00	0.00	0.00	0.00
3,120	3,141	86.00	70.00	54.00	39.00	26.00	16.00	8.00	3.00	0.00	0.00	0.00

Married Persons, Monthly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
3,141	3,161	87.00	71.00	55.00	40.00	27.00	17.00	9.00	3.00	0.00	0.00	0.00
3,161	3,181	88.00	72.00	56.00	41.00	28.00	17.00	9.00	3.00	0.00	0.00	0.00
3,181	3,202	89.00	73.00	57.00	42.00	28.00	18.00	9.00	4.00	0.00	0.00	0.00
3,202	3,222	90.00	74.00	58.00	43.00	29.00	19.00	10.00	4.00	0.00	0.00	0.00
3,222	3,243	91.00	75.00	59.00	44.00	30.00	19.00	10.00	5.00	0.00	0.00	0.00
3,243	3,263	92.00	76.00	60.00	45.00	30.00	20.00	10.00	5.00	0.00	0.00	0.00
3,263	3,284	93.00	77.00	61.00	46.00	31.00	21.00	11.00	5.00	0.00	0.00	0.00
3,284	3,304	94.00	78.00	62.00	46.00	32.00	21.00	11.00	6.00	0.00	0.00	0.00
3,304	3,324	95.00	79.00	63.00	47.00	32.00	22.00	12.00	6.00	0.00	0.00	0.00
3,324	3,345	96.00	80.00	64.00	48.00	33.00	23.00	12.00	6.00	1.00	0.00	0.00
3,345	3,365	97.00	81.00	65.00	49.00	34.00	23.00	13.00	7.00	1.00	0.00	0.00
3,365	3,386	98.00	82.00	66.00	50.00	35.00	24.00	13.00	7.00	1.00	0.00	0.00
3,386	3,406	99.00	83.00	67.00	51.00	36.00	25.00	14.00	7.00	2.00	0.00	0.00
3,406	3,426	100.00	84.00	68.00	52.00	37.00	25.00	15.00	8.00	2.00	0.00	0.00
3,426	3,447	101.00	85.00	69.00	53.00	38.00	26.00	15.00	8.00	2.00	0.00	0.00
3,447	3,467	102.00	86.00	70.00	54.00	39.00	26.00	16.00	8.00	3.00	0.00	0.00
3,467	3,488	103.00	87.00	71.00	55.00	40.00	27.00	17.00	9.00	3.00	0.00	0.00
3,488	3,508	104.00	88.00	72.00	56.00	41.00	28.00	17.00	9.00	4.00	0.00	0.00
3,508	3,528	105.00	89.00	73.00	57.00	42.00	28.00	18.00	9.00	4.00	0.00	0.00
3,528	3,549	106.00	90.00	74.00	58.00	43.00	29.00	19.00	10.00	4.00	0.00	0.00
3,549	3,569	107.00	91.00	75.00	59.00	44.00	30.00	19.00	10.00	5.00	0.00	0.00
3,569	3,590	108.00	92.00	76.00	60.00	45.00	30.00	20.00	10.00	5.00	0.00	0.00
3,590	3,610	109.00	93.00	77.00	61.00	46.00	31.00	21.00	11.00	5.00	0.00	0.00
3,610	3,630	110.00	94.00	78.00	62.00	47.00	32.00	21.00	11.00	6.00	0.00	0.00
3,630	3,651	111.00	95.00	79.00	63.00	48.00	32.00	22.00	12.00	6.00	0.00	0.00
3,651	3,671	112.00	96.00	80.00	64.00	48.00	33.00	23.00	12.00	6.00	1.00	0.00
3,671	3,692	113.00	97.00	81.00	65.00	49.00	34.00	23.00	13.00	7.00	1.00	0.00
3,692	3,712	114.00	98.00	82.00	66.00	50.00	35.00	24.00	14.00	7.00	1.00	0.00
3,712	3,732	115.00	99.00	83.00	67.00	51.00	36.00	25.00	14.00	7.00	2.00	0.00
3,732	3,753	116.00	100.00	84.00	68.00	52.00	37.00	25.00	15.00	8.00	2.00	0.00
3,753	3,773	117.00	101.00	85.00	69.00	53.00	38.00	26.00	15.00	8.00	2.00	0.00
3,773	3,794	118.00	102.00	86.00	70.00	54.00	39.00	27.00	16.00	8.00	3.00	0.00
3,794	3,814	119.00	103.00	87.00	71.00	55.00	40.00	27.00	17.00	9.00	3.00	0.00
3,814	3,835	120.00	104.00	88.00	72.00	56.00	41.00	28.00	17.00	9.00	4.00	0.00
3,835	3,855	121.00	105.00	89.00	73.00	57.00	42.00	28.00	18.00	9.00	4.00	0.00
3,855	3,875	122.00	106.00	90.00	74.00	58.00	43.00	29.00	19.00	10.00	4.00	0.00
3,875	3,896	123.00	107.00	91.00	75.00	59.00	44.00	30.00	19.00	10.00	5.00	0.00
3,896	3,916	124.00	108.00	92.00	76.00	60.00	45.00	30.00	20.00	10.00	5.00	0.00
3,916	3,937	125.00	109.00	93.00	77.00	61.00	46.00	31.00	21.00	11.00	5.00	0.00
3,937	3,957	126.00	110.00	94.00	78.00	62.00	47.00	32.00	21.00	11.00	6.00	0.00
3,957	3,977	127.00	111.00	95.00	79.00	63.00	48.00	32.00	22.00	12.00	6.00	0.00
3,977	3,998	128.00	112.00	96.00	80.00	64.00	49.00	33.00	23.00	12.00	6.00	1.00

Married Persons, Monthly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
3,998	4,018	129.00	113.00	97.00	81.00	65.00	49.00	34.00	23.00	13.00	7.00	1.00
4,018	4,025	129.00	113.00	97.00	81.00	65.00	50.00	35.00	24.00	13.00	7.00	1.00
4,025	4,066	130.00	114.00	98.00	83.00	67.00	51.00	36.00	25.00	14.00	7.00	2.00
4,066	4,107	132.00	116.00	100.00	85.00	69.00	53.00	38.00	26.00	15.00	8.00	2.00
4,107	4,147	134.00	118.00	102.00	87.00	71.00	55.00	40.00	27.00	17.00	9.00	3.00
4,147	4,188	136.00	120.00	104.00	89.00	73.00	57.00	42.00	28.00	18.00	9.00	4.00
4,188	4,229	138.00	122.00	106.00	91.00	75.00	59.00	44.00	30.00	19.00	10.00	5.00
4,229	4,270	140.00	124.00	108.00	93.00	77.00	61.00	46.00	31.00	21.00	11.00	5.00
4,270	4,311	142.00	126.00	110.00	95.00	79.00	63.00	47.00	32.00	22.00	12.00	6.00
4,311	4,352	144.00	128.00	112.00	97.00	81.00	65.00	49.00	34.00	23.00	13.00	7.00
4,352	4,392	146.00	130.00	114.00	99.00	83.00	67.00	51.00	36.00	25.00	14.00	7.00
4,392	4,433	148.00	132.00	116.00	101.00	85.00	69.00	53.00	38.00	26.00	15.00	8.00
4,433	4,474	150.00	134.00	118.00	103.00	87.00	71.00	55.00	40.00	27.00	17.00	9.00
4,474	4,515	152.00	136.00	120.00	105.00	89.00	73.00	57.00	42.00	28.00	18.00	9.00
4,515	4,556	154.00	138.00	122.00	107.00	91.00	75.00	59.00	44.00	30.00	19.00	10.00
4,556	4,596	156.00	140.00	124.00	109.00	93.00	77.00	61.00	46.00	31.00	21.00	11.00
4,596	4,637	158.00	142.00	126.00	111.00	95.00	79.00	63.00	48.00	32.00	22.00	12.00
4,637	4,678	160.00	144.00	128.00	113.00	97.00	81.00	65.00	49.00	34.00	23.00	13.00
4,678	4,719	162.00	146.00	130.00	115.00	99.00	83.00	67.00	51.00	36.00	25.00	14.00
4,719	4,760	164.00	148.00	132.00	117.00	101.00	85.00	69.00	53.00	38.00	26.00	16.00
4,760	4,801	166.00	150.00	134.00	119.00	103.00	87.00	71.00	55.00	40.00	27.00	17.00
4,801	4,841	168.00	152.00	136.00	121.00	105.00	89.00	73.00	57.00	42.00	29.00	18.00
4,841	4,882	170.00	154.00	138.00	123.00	107.00	91.00	75.00	59.00	44.00	30.00	19.00
4,882	4,923	172.00	156.00	140.00	125.00	109.00	93.00	77.00	61.00	46.00	31.00	21.00
4,923	4,964	174.00	158.00	142.00	127.00	111.00	95.00	79.00	63.00	48.00	32.00	22.00
4,964	5,005	176.00	160.00	144.00	129.00	113.00	97.00	81.00	65.00	50.00	34.00	23.00
5,005	5,045	178.00	162.00	146.00	131.00	115.00	99.00	83.00	67.00	51.00	36.00	25.00
5,045	5,086	180.00	164.00	148.00	133.00	117.00	101.00	85.00	69.00	53.00	38.00	26.00
5,086	5,127	182.00	166.00	150.00	135.00	119.00	103.00	87.00	71.00	55.00	40.00	27.00
5,127	5,168	184.00	168.00	152.00	137.00	121.00	105.00	89.00	73.00	57.00	42.00	29.00
5,168	5,209	186.00	170.00	154.00	139.00	123.00	107.00	91.00	75.00	59.00	44.00	30.00
5,209	5,249	188.00	172.00	156.00	141.00	125.00	109.00	93.00	77.00	61.00	46.00	31.00
5,249	5,290	190.00	174.00	158.00	143.00	127.00	111.00	95.00	79.00	63.00	48.00	33.00
5,290	5,331	192.00	176.00	160.00	145.00	129.00	113.00	97.00	81.00	65.00	50.00	34.00
5,331	5,372	194.00	178.00	162.00	147.00	131.00	115.00	99.00	83.00	67.00	52.00	36.00
5,372	5,413	196.00	180.00	164.00	149.00	133.00	117.00	101.00	85.00	69.00	53.00	38.00
5,413	5,454	198.00	182.00	166.00	151.00	135.00	119.00	103.00	87.00	71.00	55.00	40.00
5,454	5,494	200.00	184.00	168.00	153.00	137.00	121.00	105.00	89.00	73.00	57.00	42.00
5,494	5,535	202.00	186.00	170.00	155.00	139.00	123.00	107.00	91.00	75.00	59.00	44.00
5,535	5,576	204.00	188.00	172.00	157.00	141.00	125.00	109.00	93.00	77.00	61.00	46.00

Married Persons, Monthly Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
5,576	5,617	206.00	190.00	174.00	159.00	143.00	127.00	111.00	95.00	79.00	63.00	48.00
5,617	5,658	208.00	192.00	176.00	161.00	145.00	129.00	113.00	97.00	81.00	65.00	50.00
5,658	5,698	210.00	194.00	178.00	163.00	147.00	131.00	115.00	99.00	83.00	67.00	52.00
5,698	5,739	212.00	196.00	180.00	165.00	149.00	133.00	117.00	101.00	85.00	69.00	54.00
5,739	5,780	214.00	198.00	182.00	167.00	151.00	135.00	119.00	103.00	87.00	71.00	55.00
5,780	5,821	216.00	200.00	184.00	169.00	153.00	137.00	121.00	105.00	89.00	73.00	57.00
5,821	5,862	218.00	202.00	186.00	171.00	155.00	139.00	123.00	107.00	91.00	75.00	59.00
5,862	5,903	220.00	204.00	188.00	173.00	157.00	141.00	125.00	109.00	93.00	77.00	61.00
5,903	5,943	222.00	206.00	190.00	175.00	159.00	143.00	127.00	111.00	95.00	79.00	63.00
5,943	5,984	224.00	208.00	192.00	177.00	161.00	145.00	129.00	113.00	97.00	81.00	65.00
5,984	5,984	225.00	209.00	193.00	178.00	162.00	146.00	130.00	114.00	98.00	82.00	66.00
5,984	6,025	226.00	210.00	194.00	179.00	163.00	147.00	131.00	115.00	99.00	83.00	67.00
6,025	6,066	228.00	212.00	196.00	181.00	165.00	149.00	133.00	117.00	101.00	85.00	69.00
6,066	6,107	230.00	214.00	198.00	183.00	167.00	151.00	135.00	119.00	103.00	87.00	71.00
6,107	6,147	232.00	216.00	200.00	185.00	169.00	153.00	137.00	121.00	105.00	89.00	73.00
6,147	6,188	234.00	218.00	202.00	187.00	171.00	155.00	139.00	123.00	107.00	91.00	75.00
6,188	6,229	236.00	220.00	204.00	189.00	173.00	157.00	141.00	125.00	109.00	93.00	77.00
6,229	6,270	238.00	222.00	206.00	191.00	175.00	159.00	143.00	127.00	111.00	95.00	79.00
6,270	6,311	240.00	224.00	208.00	193.00	177.00	161.00	145.00	129.00	113.00	97.00	81.00
6,311	6,352	242.00	226.00	210.00	195.00	179.00	163.00	147.00	131.00	115.00	99.00	83.00
6,352	6,392	244.00	228.00	212.00	197.00	181.00	165.00	149.00	133.00	117.00	101.00	85.00
6,392	6,433	246.00	230.00	214.00	199.00	183.00	167.00	151.00	135.00	119.00	103.00	87.00
6,433	6,474	248.00	232.00	216.00	201.00	185.00	169.00	153.00	137.00	121.00	105.00	89.00
6,474	6,515	250.00	234.00	218.00	203.00	187.00	171.00	155.00	139.00	123.00	107.00	91.00
6,515	6,556	252.00	236.00	220.00	205.00	189.00	173.00	157.00	141.00	125.00	109.00	93.00
6,556	6,596	254.00	238.00	222.00	207.00	191.00	175.00	159.00	143.00	127.00	111.00	95.00
6,596	6,637	256.00	240.00	224.00	209.00	193.00	177.00	161.00	145.00	129.00	113.00	97.00
6,637	6,678	258.00	242.00	226.00	211.00	195.00	179.00	163.00	147.00	131.00	115.00	99.00
6,678	6,719	260.00	244.00	228.00	213.00	197.00	181.00	165.00	149.00	133.00	117.00	101.00
6,719	6,760	262.00	246.00	230.00	215.00	199.00	183.00	167.00	151.00	135.00	119.00	103.00
6,760	6,801	264.00	248.00	232.00	217.00	201.00	185.00	169.00	153.00	137.00	121.00	105.00
6,801	6,841	266.00	250.00	234.00	219.00	203.00	187.00	171.00	155.00	139.00	123.00	107.00
6,841	6,882	268.00	252.00	236.00	221.00	205.00	189.00	173.00	157.00	141.00	125.00	109.00
6,882	6,923	270.00	254.00	238.00	223.00	207.00	191.00	175.00	159.00	143.00	127.00	111.00
6,923	6,964	272.00	256.00	240.00	225.00	209.00	193.00	177.00	161.00	145.00	129.00	113.00
6,964	7,005	274.00	258.00	242.00	227.00	211.00	195.00	179.00	163.00	147.00	131.00	115.00
7,005	7,045	276.00	260.00	244.00	229.00	213.00	197.00	181.00	165.00	149.00	133.00	117.00
7,045	7,086	278.00	262.00	246.00	231.00	215.00	199.00	183.00	167.00	151.00	135.00	119.00
7,086	7,127	280.00	264.00	248.00	233.00	217.00	201.00	185.00	169.00	153.00	137.00	121.00
7,127	7,168	282.00	266.00	250.00	235.00	219.00	203.00	187.00	171.00	155.00	139.00	123.00
7,168	7,209	284.00	268.00	252.00	237.00	221.00	205.00	189.00	173.00	157.00	141.00	125.00

Married Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
7,209	7,249	286.00	270.00	254.00	239.00	223.00	207.00	191.00	175.00	159.00	143.00	127.00
7,249	7,290	288.00	272.00	256.00	241.00	225.00	209.00	193.00	177.00	161.00	145.00	129.00
7,290	7,331	290.00	274.00	258.00	243.00	227.00	211.00	195.00	179.00	163.00	147.00	131.00
7,331	7,372	292.00	276.00	260.00	245.00	229.00	213.00	197.00	181.00	165.00	149.00	133.00
7,372	7,413	294.00	278.00	262.00	247.00	231.00	215.00	199.00	183.00	167.00	151.00	135.00
7,413	7,454	296.00	280.00	264.00	249.00	233.00	217.00	201.00	185.00	169.00	153.00	137.00
7,454	7,494	298.00	282.00	266.00	251.00	235.00	219.00	203.00	187.00	171.00	155.00	139.00
7,494	7,535	300.00	284.00	268.00	253.00	237.00	221.00	205.00	189.00	173.00	157.00	141.00
7,535	7,576	302.00	286.00	270.00	255.00	239.00	223.00	207.00	191.00	175.00	159.00	143.00
7,576	7,617	304.00	288.00	272.00	257.00	241.00	225.00	209.00	193.00	177.00	161.00	145.00
7,617	7,658	306.00	290.00	274.00	259.00	243.00	227.00	211.00	195.00	179.00	163.00	147.00
7,658	7,698	308.00	292.00	276.00	261.00	245.00	229.00	213.00	197.00	181.00	165.00	149.00
7,698	7,739	310.00	294.00	278.00	263.00	247.00	231.00	215.00	199.00	183.00	167.00	151.00
7,739	7,780	312.00	296.00	280.00	265.00	249.00	233.00	217.00	201.00	185.00	169.00	153.00
7,780	7,821	314.00	298.00	282.00	267.00	251.00	235.00	219.00	203.00	187.00	171.00	155.00
7,821	7,862	316.00	300.00	284.00	269.00	253.00	237.00	221.00	205.00	189.00	173.00	157.00
7,862	7,903	318.00	302.00	286.00	271.00	255.00	239.00	223.00	207.00	191.00	175.00	159.00
7,903	7,943	320.00	304.00	288.00	273.00	257.00	241.00	225.00	209.00	193.00	177.00	161.00
7,943	7,984	322.00	306.00	290.00	275.00	259.00	243.00	227.00	211.00	195.00	179.00	163.00
7,984	8,025	324.00	308.00	292.00	277.00	261.00	245.00	229.00	213.00	197.00	181.00	165.00
8,025	8,066	326.00	310.00	294.00	279.00	263.00	247.00	231.00	215.00	199.00	183.00	167.00
8,066	8,107	328.00	312.00	296.00	281.00	265.00	249.00	233.00	217.00	201.00	185.00	169.00
8,107	8,147	330.00	314.00	298.00	283.00	267.00	251.00	235.00	219.00	203.00	187.00	171.00
8,147	8,188	332.00	316.00	300.00	285.00	269.00	253.00	237.00	221.00	205.00	189.00	173.00
8,188	8,229	334.00	318.00	302.00	287.00	271.00	255.00	239.00	223.00	207.00	191.00	175.00
8,229	8,270	336.00	320.00	304.00	289.00	273.00	257.00	241.00	225.00	209.00	193.00	177.00
8,270	8,311	338.00	322.00	306.00	291.00	275.00	259.00	243.00	227.00	211.00	195.00	179.00
8,311	8,352	340.00	324.00	308.00	293.00	277.00	261.00	245.00	229.00	213.00	197.00	181.00
8,352	8,392	342.00	326.00	310.00	295.00	279.00	263.00	247.00	231.00	215.00	199.00	183.00
8,392	8,433	344.00	328.00	312.00	297.00	281.00	265.00	249.00	233.00	217.00	201.00	185.00
8,433	8,474	346.00	330.00	314.00	299.00	283.00	267.00	251.00	235.00	219.00	203.00	187.00
8,474	8,515	348.00	332.00	316.00	301.00	285.00	269.00	253.00	237.00	221.00	205.00	189.00
8,515	8,556	350.00	334.00	318.00	303.00	287.00	271.00	255.00	239.00	223.00	207.00	191.00
8,556	8,596	352.00	336.00	320.00	305.00	289.00	273.00	257.00	241.00	225.00	209.00	193.00
8,596	8,637	354.00	338.00	322.00	307.00	291.00	275.00	259.00	243.00	227.00	211.00	195.00
8,637	8,678	356.00	340.00	324.00	309.00	293.00	277.00	261.00	245.00	229.00	213.00	197.00
8,678	8,719	358.00	342.00	326.00	311.00	295.00	279.00	263.00	247.00	231.00	215.00	199.00
8,719	8,760	360.00	344.00	328.00	313.00	297.00	281.00	265.00	249.00	233.00	217.00	201.00
8,760	8,801	362.00	346.00	330.00	315.00	299.00	283.00	267.00	251.00	235.00	219.00	203.00
8,801	8,841	364.00	348.00	332.00	317.00	301.00	285.00	269.00	253.00	237.00	221.00	205.00

8,841 and over

Use Percentage Method Tables

Single Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	16	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	19	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	22	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	25	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	29	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	32	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	35	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	38	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	41	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	44	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	46	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	48	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	50	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	52	1.00	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	54	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	56	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	58	1.30	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	61	1.40	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	63	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	65	1.60	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	67	1.70	1.00	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67	69	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	71	1.90	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	73	2.00	1.30	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
73	75	2.10	1.40	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
75	77	2.20	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
77	79	2.30	1.60	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
79	81	2.40	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
81	83	2.50	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00
83	85	2.60	1.90	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00
85	87	2.70	2.00	1.30	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00
87	89	2.80	2.10	1.40	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00
89	91	2.90	2.20	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00
91	93	3.00	2.30	1.60	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00
93	95	3.10	2.40	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00
95	97	3.20	2.50	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00
97	99	3.30	2.60	1.90	1.20	0.60	0.30	0.00	0.00	0.00	0.00	0.00
99	101	3.40	2.70	1.90	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00
101	103	3.50	2.80	2.00	1.30	0.80	0.30	0.10	0.00	0.00	0.00	0.00
103	105	3.60	2.90	2.10	1.40	0.80	0.40	0.10	0.00	0.00	0.00	0.00
105	107	3.70	3.00	2.20	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00
107	109	3.80	3.10	2.30	1.60	1.00	0.50	0.20	0.00	0.00	0.00	0.00
109	111	3.90	3.20	2.40	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00
111	113	4.00	3.30	2.50	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00
113	115	4.10	3.40	2.60	1.90	1.20	0.70	0.30	0.00	0.00	0.00	0.00
115	117	4.20	3.50	2.70	2.00	1.30	0.70	0.30	0.10	0.00	0.00	0.00
117	120	4.30	3.60	2.80	2.10	1.40	0.80	0.30	0.10	0.00	0.00	0.00
120	122	4.40	3.70	2.90	2.20	1.50	0.90	0.40	0.10	0.00	0.00	0.00

Single Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
122	124	4.50	3.80	3.00	2.30	1.60	0.90	0.50	0.20	0.00	0.00	0.00
124	126	4.60	3.90	3.10	2.40	1.70	1.00	0.50	0.20	0.00	0.00	0.00
126	128	4.70	4.00	3.20	2.50	1.80	1.10	0.60	0.20	0.00	0.00	0.00
128	130	4.80	4.10	3.30	2.60	1.90	1.20	0.70	0.30	0.00	0.00	0.00
130	132	4.90	4.20	3.40	2.70	2.00	1.30	0.70	0.30	0.00	0.00	0.00
132	134	5.00	4.30	3.50	2.80	2.10	1.40	0.80	0.30	0.10	0.00	0.00
134	136	5.10	4.40	3.60	2.90	2.20	1.50	0.80	0.40	0.10	0.00	0.00
136	138	5.20	4.50	3.70	3.00	2.30	1.60	0.90	0.40	0.10	0.00	0.00
138	140	5.30	4.60	3.90	3.10	2.40	1.70	1.00	0.50	0.20	0.00	0.00
140	142	5.40	4.70	4.00	3.20	2.50	1.80	1.00	0.60	0.20	0.00	0.00
142	144	5.50	4.80	4.10	3.30	2.60	1.80	1.10	0.60	0.20	0.00	0.00
144	146	5.60	4.90	4.20	3.40	2.70	1.90	1.20	0.70	0.30	0.00	0.00
146	148	5.70	5.00	4.30	3.50	2.80	2.00	1.30	0.80	0.30	0.10	0.00
148	150	5.80	5.10	4.40	3.60	2.90	2.10	1.40	0.80	0.40	0.10	0.00
150	152	5.90	5.20	4.50	3.70	3.00	2.20	1.50	0.90	0.40	0.10	0.00
152	154	6.00	5.30	4.60	3.80	3.10	2.30	1.60	1.00	0.50	0.20	0.00
154	156	6.10	5.40	4.70	3.90	3.20	2.40	1.70	1.00	0.50	0.20	0.00
156	158	6.20	5.50	4.80	4.00	3.30	2.50	1.80	1.10	0.60	0.20	0.00
158	159	6.30	5.50	4.80	4.10	3.30	2.60	1.90	1.20	0.60	0.30	0.00
159	161	6.30	5.60	4.90	4.10	3.40	2.70	1.90	1.20	0.70	0.30	0.00
161	163	6.40	5.70	5.00	4.20	3.50	2.80	2.00	1.30	0.70	0.30	0.10
163	165	6.50	5.80	5.10	4.30	3.60	2.90	2.10	1.40	0.80	0.30	0.10
165	167	6.60	5.90	5.20	4.40	3.70	3.00	2.20	1.50	0.90	0.40	0.10
167	169	6.70	6.00	5.30	4.50	3.80	3.10	2.30	1.60	0.90	0.50	0.20
169	171	6.80	6.10	5.40	4.60	3.90	3.20	2.40	1.70	1.00	0.50	0.20
171	173	6.90	6.20	5.50	4.70	4.00	3.30	2.50	1.80	1.10	0.60	0.20
173	175	7.00	6.30	5.60	4.80	4.10	3.40	2.60	1.90	1.20	0.70	0.30
175	177	7.10	6.40	5.70	4.90	4.20	3.50	2.70	2.00	1.30	0.70	0.30
177	179	7.20	6.50	5.80	5.00	4.30	3.60	2.80	2.10	1.40	0.80	0.30
179	181	7.30	6.60	5.90	5.10	4.40	3.70	2.90	2.20	1.50	0.90	0.40
181	183	7.40	6.70	6.00	5.20	4.50	3.80	3.00	2.30	1.60	0.90	0.40
183	185	7.50	6.80	6.10	5.30	4.60	3.90	3.10	2.40	1.70	1.00	0.50
185	187	7.60	6.90	6.20	5.40	4.70	4.00	3.20	2.50	1.80	1.10	0.60
187	189	7.70	7.00	6.30	5.50	4.80	4.10	3.30	2.60	1.90	1.20	0.60
189	191	7.80	7.10	6.40	5.60	4.90	4.20	3.40	2.70	2.00	1.20	0.70
191	193	7.90	7.20	6.50	5.70	5.00	4.30	3.50	2.80	2.10	1.30	0.80
193	195	8.00	7.30	6.60	5.80	5.10	4.40	3.60	2.90	2.20	1.40	0.80
195	197	8.10	7.40	6.70	5.90	5.20	4.50	3.70	3.00	2.30	1.50	0.90
197	199	8.20	7.50	6.80	6.00	5.30	4.60	3.80	3.10	2.40	1.60	1.00
199	201	8.30	7.60	6.90	6.10	5.40	4.70	3.90	3.20	2.50	1.70	1.00
201	203	8.40	7.70	7.00	6.20	5.50	4.80	4.00	3.30	2.60	1.80	1.10
203	206	8.50	7.80	7.10	6.30	5.60	4.90	4.10	3.40	2.70	1.90	1.20
206	208	8.60	7.90	7.20	6.40	5.70	5.00	4.20	3.50	2.80	2.00	1.30
208	210	8.70	8.00	7.30	6.50	5.80	5.10	4.30	3.60	2.90	2.10	1.40
210	212	8.80	8.10	7.40	6.60	5.90	5.20	4.40	3.70	3.00	2.20	1.50
212	214	8.90	8.20	7.50	6.70	6.00	5.30	4.50	3.80	3.10	2.30	1.60
214	216	9.00	8.30	7.60	6.80	6.10	5.40	4.60	3.90	3.20	2.40	1.70
216	218	9.10	8.40	7.70	6.90	6.20	5.50	4.70	4.00	3.30	2.50	1.80
218	220	9.20	8.50	7.80	7.00	6.30	5.60	4.80	4.10	3.40	2.60	1.90
220	222	9.30	8.60	7.90	7.10	6.40	5.70	4.90	4.20	3.50	2.70	2.00

Single Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2013

Married Persons, Daily Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	43	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43	46	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	49	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	52	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	55	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	58	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	61	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	65	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	68	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68	71	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	74	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74	77	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77	80	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	82	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82	84	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84	86	1.20	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86	88	1.30	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88	90	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	92	1.40	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92	95	1.50	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95	97	1.60	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
97	99	1.70	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
99	101	1.80	1.20	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
101	103	1.90	1.30	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
103	105	2.00	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
105	107	2.10	1.40	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
107	109	2.20	1.50	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00
109	110	2.30	1.60	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00
110	112	2.40	1.60	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00
112	114	2.40	1.70	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00
114	117	2.50	1.80	1.20	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00
117	119	2.60	1.90	1.30	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00
119	121	2.70	2.00	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00
121	123	2.80	2.10	1.40	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00
123	125	2.90	2.20	1.50	1.00	0.60	0.30	0.00	0.00	0.00	0.00	0.00
125	127	3.00	2.30	1.60	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00
127	129	3.10	2.40	1.70	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00
129	131	3.20	2.50	1.80	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00
131	133	3.30	2.60	1.90	1.30	0.80	0.40	0.20	0.00	0.00	0.00	0.00
133	135	3.40	2.70	2.00	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00
135	137	3.50	2.80	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00
137	139	3.60	2.90	2.20	1.50	1.00	0.50	0.30	0.00	0.00	0.00	0.00

Married Persons, Daily Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
139	141	3.70	3.00	2.30	1.60	1.10	0.60	0.30	0.10	0.00	0.00	0.00
141	143	3.80	3.10	2.40	1.70	1.10	0.70	0.30	0.10	0.00	0.00	0.00
143	145	3.90	3.20	2.50	1.80	1.20	0.70	0.40	0.10	0.00	0.00	0.00
145	147	4.00	3.30	2.60	1.90	1.30	0.80	0.40	0.20	0.00	0.00	0.00
147	149	4.10	3.40	2.70	2.00	1.30	0.90	0.40	0.20	0.00	0.00	0.00
149	151	4.20	3.50	2.80	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00
151	153	4.30	3.60	2.90	2.20	1.50	1.00	0.50	0.30	0.00	0.00	0.00
153	155	4.40	3.70	3.00	2.30	1.50	1.00	0.60	0.30	0.00	0.00	0.00
155	157	4.50	3.80	3.10	2.30	1.60	1.10	0.60	0.30	0.10	0.00	0.00
157	159	4.60	3.90	3.20	2.40	1.70	1.20	0.70	0.40	0.10	0.00	0.00
159	161	4.70	4.00	3.30	2.50	1.80	1.20	0.80	0.40	0.10	0.00	0.00
161	163	4.80	4.10	3.40	2.60	1.90	1.30	0.80	0.40	0.20	0.00	0.00
163	165	4.90	4.20	3.50	2.70	2.00	1.40	0.90	0.50	0.20	0.00	0.00
165	168	5.00	4.30	3.60	2.80	2.10	1.40	1.00	0.50	0.20	0.00	0.00
168	170	5.10	4.40	3.70	2.90	2.20	1.50	1.00	0.50	0.30	0.00	0.00
170	172	5.20	4.50	3.80	3.00	2.30	1.60	1.10	0.60	0.30	0.10	0.00
172	174	5.30	4.60	3.90	3.10	2.40	1.70	1.20	0.70	0.40	0.10	0.00
174	176	5.40	4.70	4.00	3.20	2.50	1.80	1.20	0.80	0.40	0.10	0.00
176	178	5.50	4.80	4.10	3.30	2.60	1.90	1.30	0.80	0.40	0.20	0.00
178	180	5.60	4.90	4.20	3.40	2.70	2.00	1.40	0.90	0.50	0.20	0.00
180	182	5.70	5.00	4.30	3.50	2.80	2.10	1.40	1.00	0.50	0.20	0.00
182	184	5.80	5.10	4.40	3.60	2.90	2.20	1.50	1.00	0.50	0.30	0.00
184	186	5.90	5.20	4.50	3.70	3.00	2.30	1.60	1.10	0.60	0.30	0.10
186	188	6.00	5.30	4.60	3.80	3.10	2.40	1.70	1.10	0.70	0.30	0.10
188	190	6.10	5.40	4.70	3.90	3.20	2.50	1.80	1.20	0.70	0.40	0.10
190	192	6.20	5.50	4.80	4.00	3.30	2.60	1.90	1.30	0.80	0.40	0.20
192	194	6.30	5.60	4.90	4.10	3.40	2.70	2.00	1.30	0.90	0.50	0.20
194	196	6.40	5.70	5.00	4.20	3.50	2.80	2.10	1.40	0.90	0.50	0.20
196	199	6.50	5.80	5.10	4.30	3.60	2.90	2.20	1.50	1.00	0.50	0.30
199	201	6.60	5.90	5.20	4.40	3.70	3.00	2.30	1.60	1.10	0.60	0.30
201	203	6.70	6.00	5.30	4.50	3.80	3.10	2.40	1.70	1.10	0.60	0.30
203	205	6.80	6.10	5.40	4.60	3.90	3.20	2.50	1.80	1.20	0.70	0.40
205	207	6.90	6.20	5.50	4.70	4.00	3.30	2.60	1.80	1.30	0.80	0.40
207	209	7.00	6.30	5.60	4.80	4.10	3.40	2.60	1.90	1.30	0.80	0.40
209	211	7.10	6.40	5.70	4.90	4.20	3.50	2.70	2.00	1.40	0.90	0.50
211	213	7.20	6.50	5.80	5.00	4.30	3.60	2.80	2.10	1.50	1.00	0.50
213	215	7.30	6.60	5.90	5.10	4.40	3.70	2.90	2.20	1.50	1.00	0.60
215	217	7.40	6.70	6.00	5.20	4.50	3.80	3.00	2.30	1.60	1.10	0.60
217	219	7.50	6.80	6.10	5.30	4.60	3.90	3.10	2.40	1.70	1.20	0.70
219	221	7.60	6.90	6.20	5.40	4.70	4.00	3.20	2.50	1.80	1.20	0.80
221	223	7.70	7.00	6.30	5.50	4.80	4.10	3.30	2.60	1.90	1.30	0.80
223	225	7.80	7.10	6.40	5.60	4.90	4.20	3.40	2.70	2.00	1.40	0.90
225	227	7.90	7.20	6.50	5.70	5.00	4.30	3.50	2.80	2.10	1.40	0.90
227	229	8.00	7.30	6.60	5.80	5.10	4.40	3.60	2.90	2.20	1.50	1.00
229	231	8.10	7.40	6.70	5.90	5.20	4.50	3.70	3.00	2.30	1.60	1.10

Married Persons, Daily Payroll Period
For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
231	233	8.20	7.50	6.80	6.00	5.30	4.60	3.80	3.10	2.40	1.70	1.10
233	235	8.30	7.60	6.90	6.10	5.40	4.70	3.90	3.20	2.50	1.80	1.20
235	237	8.40	7.70	7.00	6.20	5.50	4.80	4.00	3.30	2.60	1.90	1.30
237	239	8.50	7.80	7.10	6.30	5.60	4.90	4.10	3.40	2.70	2.00	1.30
239	241	8.60	7.90	7.20	6.40	5.70	5.00	4.20	3.50	2.80	2.10	1.40
241	243	8.70	8.00	7.30	6.50	5.80	5.10	4.30	3.60	2.90	2.20	1.50
243	245	8.80	8.10	7.40	6.60	5.90	5.20	4.40	3.70	3.00	2.30	1.60
245	247	8.90	8.20	7.50	6.70	6.00	5.30	4.50	3.80	3.10	2.40	1.60
247	250	9.00	8.30	7.60	6.80	6.10	5.40	4.60	3.90	3.20	2.50	1.70
250	252	9.10	8.40	7.70	6.90	6.20	5.50	4.70	4.00	3.30	2.50	1.80
252	254	9.20	8.50	7.80	7.00	6.30	5.60	4.80	4.10	3.40	2.60	1.90
254	256	9.30	8.60	7.90	7.10	6.40	5.70	4.90	4.20	3.50	2.70	2.00
256	258	9.40	8.70	8.00	7.20	6.50	5.80	5.00	4.30	3.60	2.80	2.10
258	260	9.50	8.80	8.10	7.30	6.60	5.90	5.10	4.40	3.70	2.90	2.20
260	262	9.70	8.90	8.20	7.50	6.70	6.00	5.30	4.50	3.80	3.00	2.30
262	264	9.80	9.00	8.30	7.60	6.80	6.10	5.40	4.60	3.90	3.10	2.40
264	266	9.90	9.10	8.40	7.70	6.90	6.20	5.50	4.70	4.00	3.20	2.50
266	268	10.00	9.20	8.50	7.80	7.00	6.30	5.60	4.80	4.10	3.30	2.60
268	270	10.10	9.30	8.60	7.90	7.10	6.40	5.70	4.90	4.20	3.40	2.70
270	272	10.20	9.40	8.70	8.00	7.20	6.50	5.80	5.00	4.30	3.50	2.80
272	274	10.30	9.50	8.80	8.10	7.30	6.60	5.90	5.10	4.40	3.60	2.90
274	277	10.40	9.60	8.90	8.20	7.40	6.70	6.00	5.20	4.50	3.70	3.00
277	279	10.50	9.70	9.00	8.30	7.50	6.80	6.10	5.30	4.60	3.80	3.10
279	281	10.60	9.80	9.10	8.40	7.60	6.90	6.20	5.40	4.70	3.90	3.20
281	283	10.70	9.90	9.20	8.50	7.70	7.00	6.30	5.50	4.80	4.00	3.30
283	285	10.80	10.00	9.30	8.60	7.80	7.10	6.40	5.60	4.90	4.10	3.40
285	287	10.90	10.10	9.40	8.70	7.90	7.20	6.50	5.70	5.00	4.20	3.50
287	289	11.00	10.20	9.50	8.80	8.00	7.30	6.60	5.80	5.10	4.30	3.60
289	291	11.10	10.30	9.60	8.90	8.10	7.40	6.70	5.90	5.20	4.40	3.70
291	293	11.20	10.40	9.70	9.00	8.20	7.50	6.80	6.00	5.30	4.50	3.80
293	295	11.30	10.50	9.80	9.10	8.30	7.60	6.90	6.10	5.40	4.60	3.90
295	297	11.40	10.60	9.90	9.20	8.40	7.70	7.00	6.20	5.50	4.70	4.00
297	299	11.50	10.70	10.00	9.30	8.50	7.80	7.10	6.30	5.60	4.80	4.10
299	301	11.60	10.80	10.10	9.40	8.60	7.90	7.20	6.40	5.70	4.90	4.20
301	303	11.70	10.90	10.20	9.50	8.70	8.00	7.30	6.50	5.80	5.00	4.30
303	305	11.80	11.00	10.30	9.60	8.80	8.10	7.40	6.60	5.90	5.10	4.40
305	307	11.90	11.10	10.40	9.70	8.90	8.20	7.50	6.70	6.00	5.20	4.50
307	309	12.00	11.20	10.50	9.80	9.00	8.30	7.60	6.80	6.10	5.30	4.60
309	311	12.10	11.30	10.60	9.90	9.10	8.40	7.70	6.90	6.20	5.40	4.70
311	313	12.20	11.40	10.70	10.00	9.20	8.50	7.80	7.00	6.30	5.50	4.80
313	315	12.30	11.50	10.80	10.10	9.30	8.60	7.90	7.10	6.40	5.60	4.90
315	317	12.40	11.60	10.90	10.20	9.40	8.70	8.00	7.20	6.50	5.70	5.00
317	319	12.50	11.70	11.00	10.30	9.50	8.80	8.10	7.30	6.60	5.80	5.10
319	321	12.60	11.80	11.10	10.40	9.60	8.90	8.20	7.40	6.70	5.90	5.20
321	323	12.70	11.90	11.20	10.50	9.70	9.00	8.30	7.50	6.80	6.10	5.30

Married Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2013

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
323	326	12.80	12.00	11.30	10.60	9.80	9.10	8.40	7.60	6.90	6.20	5.40
326	328	12.90	12.10	11.40	10.70	9.90	9.20	8.50	7.70	7.00	6.30	5.50
328	330	13.00	12.20	11.50	10.80	10.00	9.30	8.60	7.80	7.10	6.40	5.60
330	332	13.10	12.30	11.60	10.90	10.10	9.40	8.70	7.90	7.20	6.50	5.70
332	334	13.20	12.40	11.70	11.00	10.20	9.50	8.80	8.00	7.30	6.60	5.80
334	336	13.30	12.50	11.80	11.10	10.30	9.60	8.90	8.10	7.40	6.70	5.90
336	338	13.40	12.60	11.90	11.20	10.40	9.70	9.00	8.20	7.50	6.80	6.00
338	340	13.50	12.70	12.00	11.30	10.50	9.80	9.10	8.30	7.60	6.90	6.10
340	342	13.60	12.80	12.10	11.40	10.60	9.90	9.20	8.40	7.70	7.00	6.20
342	344	13.70	12.90	12.20	11.50	10.70	10.00	9.30	8.50	7.80	7.10	6.30
344	346	13.80	13.00	12.30	11.60	10.80	10.10	9.40	8.60	7.90	7.20	6.40
346	348	13.90	13.10	12.40	11.70	10.90	10.20	9.50	8.70	8.00	7.30	6.50
348	350	14.00	13.20	12.50	11.80	11.00	10.30	9.60	8.80	8.10	7.40	6.60
350	352	14.10	13.30	12.60	11.90	11.10	10.40	9.70	8.90	8.20	7.50	6.70
352	354	14.20	13.40	12.70	12.00	11.20	10.50	9.80	9.00	8.30	7.60	6.80
354	356	14.30	13.50	12.80	12.10	11.30	10.60	9.90	9.10	8.40	7.70	6.90
356	358	14.40	13.60	12.90	12.20	11.40	10.70	10.00	9.20	8.50	7.80	7.00
358	360	14.50	13.70	13.00	12.30	11.50	10.80	10.10	9.30	8.60	7.90	7.10
360	362	14.60	13.80	13.10	12.40	11.60	10.90	10.20	9.40	8.70	8.00	7.20
362	364	14.70	13.90	13.20	12.50	11.70	11.00	10.30	9.50	8.80	8.10	7.30
364	366	14.80	14.00	13.30	12.60	11.80	11.10	10.40	9.60	8.90	8.20	7.40
366	368	14.90	14.10	13.40	12.70	11.90	11.20	10.50	9.70	9.00	8.30	7.50
368	370	15.00	14.20	13.50	12.80	12.00	11.30	10.60	9.80	9.10	8.40	7.60
370	372	15.10	14.30	13.60	12.90	12.10	11.40	10.70	9.90	9.20	8.50	7.70
372	374	15.20	14.40	13.70	13.00	12.20	11.50	10.80	10.00	9.30	8.60	7.80
374	377	15.30	14.50	13.80	13.10	12.30	11.60	10.90	10.10	9.40	8.70	7.90
377	379	15.40	14.60	13.90	13.20	12.40	11.70	11.00	10.20	9.50	8.80	8.00
379	381	15.50	14.70	14.00	13.30	12.50	11.80	11.10	10.30	9.60	8.90	8.10
381	383	15.60	14.80	14.10	13.40	12.60	11.90	11.20	10.40	9.70	9.00	8.20
383	385	15.70	14.90	14.20	13.50	12.70	12.00	11.30	10.50	9.80	9.10	8.30
385	387	15.80	15.00	14.30	13.60	12.80	12.10	11.40	10.60	9.90	9.20	8.40
387	389	15.90	15.10	14.40	13.70	12.90	12.20	11.50	10.70	10.00	9.30	8.50
389	391	16.00	15.20	14.50	13.80	13.00	12.30	11.60	10.80	10.10	9.40	8.60
391	393	16.10	15.30	14.60	13.90	13.10	12.40	11.70	10.90	10.20	9.50	8.70
393	395	16.20	15.40	14.70	14.00	13.20	12.50	11.80	11.00	10.30	9.60	8.80

395 and over

Use Percentage Method Tables

TAXPAYER INFORMATION

The Department offers a variety of taxpayer information. Some information is free and other information must be purchased.

General Information. FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins are free and available through all local tax offices, the Tax Information and Policy Office, and on the Internet. The Taxation and Revenue Department's Internet address is:

<http://www.tax.newmexico.gov>

Regulations. The Department establishes regulations to interpret and exemplify the various tax acts it administers. The Taxation and Revenue Department regulation book is available from the New Mexico Compilation Commission on a prepaid basis. The Compilation Commission also has a compact disk of all statutes and regulations. Specific regulations are also available at the State Records Center or on its web page at www.nmcpr.state.nm.us/nmac.

Order regulation books directly from:

New Mexico Compilation Commission

<http://www.nmcompcomm.us/index.html>

Rulings. Rulings signed by the Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department at P.O. Box 630, Santa Fe, NM 87504-0630. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, every request is carefully considered.

The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling. Taxation and Revenue Department rulings are compiled and available on the Department's web page free of charge at www.tax.newmexico.gov. Click on "tax library."

Public Decisions & Orders. All public decisions and orders issued by the hearing officers since July 1994 are compiled and available on the Department's web page free of charge at www.tax.newmexico.gov. Click on "tax library."

FOR FURTHER ASSISTANCE

Local tax offices can provide full service and information about the Department's taxes, programs, and forms as well as specific information about your filing situation.

ALBUQUERQUE (505) 841-6200
Taxation and Revenue Department
5301 Central NE
P.O. Box 8485
Albuquerque, NM 87198-8485

LAS CRUCES (575) 524-6225
Taxation and Revenue Department
2540 S. El Paseo Bldg. #2
P.O. Box 607
Las Cruces, NM 88004-0607

SANTA FE (505) 827-0951
Taxation and Revenue Department
*Visitors go to 2968 Rodeo Park Drive West**
1200 S. St. Francis Dr.
P.O. Box 5374
Santa Fe, NM 87502-5374

ROSWELL (575) 624-6065
Taxation and Revenue Department
400 Pennsylvania Ave., Suite 200
P.O. Box 1557
Roswell, NM 88202-1557

FARMINGTON (505) 325-5049
Taxation and Revenue Department
3501 E. Main St., Suite N
P.O. Box 479
Farmington, NM 87499-0479

Main switchboard (Santa Fe): (505) 827-0700

* The physical office location in Santa Fe has relocated during a renovation of the existing building. While the renovation is in progress, special delivery packages shipped through Fed Ex and UPS should continue to be sent to the 1200 South St. Francis Drive address and mailing through USPS should be sent to the P.O. Box 5374 address.

This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or a ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYIs and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this FYI.